

U.S. Department  
of Transportation

United States  
Coast Guard



Commandant  
United States Coast Guard

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 267-0716

COMDTNOTE 7300  
2 SEP 1988

COMMANDANT NOTICE 7300

CANCELLED:1 MAR 1989

Subj: CH-16 to COMDTINST M7300.4 Accounting Manual.

1. PURPOSE: This notice provides changes and updates to COMDTINST M7300.4.
2. SUMMARY OF CHANGES: Significant changes are marked with a vertical line in the left margin. Editorial changes are not marked. The title of COMDTINST M7300.4 has been changed from the Comptroller Manual, Volume I, Accounting to the Accounting Manual. Part XVII, Chapter 3, Synopsis of Comptroller General (CG) Decisions and Coast Guard Disbursement Guidelines is a new addition to the manual. The following is a brief summary of the significant changes:
  - a. Part II, paragraph 2-B-1. CG Facility Design and Construction Center (LANT), Norfolk, VA is now funded through ATU 32 and supported by the 5th CG District. CG Facility Design and Construction Center (PAC), Seattle, WA is now funded through ATU 33 and supported by MLC Pacific.
  - b. Part II, paragraph 3-F-2. Deletes Operating Guide (OG-46.00) Ocean Engineering Program, MILSTRIP fund code F.
  - c. Part II, paragraph 3-K-3. Expenses for Unmanned Aids to Navigation (ATON) - Afloat are now funded from OG-30.
  - d. Part II, paragraph 3-K-5. Transportation Charges for material and equipment formerly funded from OG-46 are now funded from OG-30.

2. e. Part II, paragraph 3-K-5.bb. Object Class 2200 Transportation of Things is further expanded to include AtoN material and equipment formerly funded from OG-46 now funded from OG-30. Object Class 2572 Services MER Equipment formerly funded from OG-46 is now funded from OG-30. Object Class 2575 formerly Services - Ocean Engineering Program - Other funded from OG-46 is now titled Services - Other and funded from OG-30. Object Class 2673 Supplies and Materials - ATON - Moorings formerly chargeable to OG-46 is now funded from OG-30. Object Class 3168 Equipment Capitalized - ATON Buoys and Object Class 3182 Equipment - Not Capitalized - MER formerly funded from OG-46 are now funded from OG-30.
- f. Part II, paragraph 3-N through 3-N-6.c.(15)(2). OG-43 Shore Unit Program is expanded to fund cost associated with Fixed ATON Structures and Large Navigational Buoys (LNBS), Marine Environmental Response (MER) Programs and Environmental Compliance Programs (ECP); as well as, Short Range ATON charges. OG-43 is further expanded to fund casualty charges resulting from extraordinary events formerly funded from OG-46. Object Class 2571 Services - ATON - Large Navigational Buoys, 2572 Services MER Equipment, 2573 Services - ATON Facilities, 2535 Services - Environmental Compliance Program, 2671 Supplies and Materials ATON, 2672 Supplies and Materials - MER Equipment, 2675 Supplies and Materials - Procured for APA Inventory or Special Projects, 2685 Supplies and Materials - Environmental Compliance Program, 3160 Equipment Capitalized - MER Equipment, 3165 Equipment Capitalized - Environmental Compliance Program, 3169 Equipment - Fixed ATON Systems, and 3183 Equipment not Capitalized Environmental Compliance Program, were all formerly funded from OG-46, but are now funded from OG-43.
- g. Part II, paragraph 4-B through 4-B-2.a. Disestablishes the Office of the Comptroller. Establishes cost center 70035 for the Resource Director/Comptroller (G-CRC), 70041 for the Procurement Management Division (G-CPM), 70070 for the Accounting Division (G-CAC), and 70075 for the Finance Center Special Staff (G-CCS-3). Establishes cost center 70195 for the Readiness Budget and Administrative Staff (G-RE). Establishes cost center 70362 for the Logistics Management Division (G-ELM). Deletes cost center 70490 for the Financial Responsibility Division (G-MFR). Disestablishes the Office of Boating, Public and Consumer Affairs (G-B).
- h. Part II, paragraph 4-B-4. Establishes the following district offices cost center numbers, 70145 - Information Resource Management (C3/IRM) Staff, 71416 - Marine Environmental Protection Branch (mep), 71417 - Port Safety Branch (mps), and 71418 - Merchant Vessel Safety Branch (mvs).

2. i. Part II, paragraph 4-C-1. Deletes cost center number 79835 OPSAIL FY-86. Establishes cost center numbers 79845, 79846, and 79847.
- j. Part II, paragraph 7-A-1.a.(3). Deletes General Ledger Account 5930 Other Liabilities - Mortgage Payable - Capehart Housing.
- k. Part II, paragraph 8-E-2. Establishes Multiple Year Appropriation and fund account symbol 698/20240 for AC&I fiscal year 1988 through 1992. Establishes Clearing Account Symbol 69F3879(02) for Budget Clearing - Disbursement Statement of Difference/Over 6 months Old and 69F3880(02) for Unavailable Check Cancellation Refunds. Deletes Trust Fund Receipt Account Symbol 24X8135.8 Appropriation Symbol K.
- l. Part IV, paragraph 4-A through 4-B-12.d.(2). Updates requirements and procedures concerning Payment of Interest on Overdue Commercial Invoices.
- m. Part IV, paragraph 4-L. Revises Payment of Counsel Fees and Court Costs for Active Duty Personnel in Foreign Countries by including Coast Guard Civilian personnel in foreign countries.
- n. Part IV, paragraph 7-F-2.b.(4) through 7-F-4.d. Updates CG debt collection procedures.
- o. Part IV, paragraph 7-G through 7-H-2.C.(2). Establishes CG procedures for determining the appropriateness of using a credit reporting agency.
- p. Part V, paragraph 1-A.2. Deletes Base Honolulu as an Industrial Base.
- q. Part X, paragraph 2-B.1.a. Revises the cost basis and service life capitalization criteria.
- r. Part VII, Chapter 2. Changes the chapter title from Chart and Definition of General Ledger Accounts to Yard Fund General Ledger Accounts.
- s. Part XVII, paragraph 3-A through 3-G. Establishes a synopsis of Comptroller General (CG) decisions and CG disbursement guidelines.

3. ACTION. Remove and insert the following:

<u>Remove</u>	<u>Insert</u>
Cover and Spine	Cover and Spine, CH-16
Table of Contents, i and ii	Table of Contents, i and ii, CH-16
Table of Contents, v and vi	Table of Contents, v and vi, CH-16
Table of Contents, xi and xii	Table of Contents, xi and xii, CH-16
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Remove

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II-3-29 through II-3-54  
  
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II-7-21 AND II-7-22  
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IV-1-1 through IV-1-3  
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VI-10-3 through VI-10-7  
  
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VIII-9-1 and VIII-9-2  
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X-3-1 and X-3-2  
XI-3-5 and XI-3-6  
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g-3 through g-6  
i-19 through i-21

Insert

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II-7-1 and II-7-2, CH-16  
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II-7-21 AND II-7-22, CH-16  
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VII-2-1 and VII-2-2, CH-16  
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XI-3-5 and XI-3-6, CH-16  
XVII-i and XVII-ii, CH-16  
XVII-3-1 and XVII-3-2, CH-16  
g-3 through g-6, CH-16  
i-19 through i-21, CH-16

4. REPORTS AND FORMS REQUIRED. The following forms referenced in this change are available from the Coast Guard Supply Center, Brooklyn, unless otherwise specified by an \*. Ordering instructions are in the Catalog of Forms (COMDTINST M5213.6A):

CG-3089 - Miscellaneous Obligation  
CG-3652 - Report of Changes to Federal Real Property (May be procured from Headquarters G-CAC)  
CG-4412 - Journal Voucher for Transfers - Appropriations Fund and Receipt Accounts  
CG-4263 - Allotment Journal Voucher  
CG-4827 - FINAIDS Inter-Office Transfer Voucher  
CG-5269 - Report of Survey  
CG ACAD-102 - Cadet Account Control (May be procured from the CG Academy)  
\* DD-1155 - Order For Supplies or Services / Request For Quotations (May be procured from the Department of Navy)  
\* DD-1348 - DOD Single Line Item Requisition System Document (May be procured from the Department of Navy)  
SF-215 - Deposit Ticket  
SF-224 - Statement of Transactions (RCS-G-CAC-1135)  
SF-1080 - Voucher for Transfers Between Appropriations and/or Funds  
SF-1081 - Voucher and Schedule of Withdrawals and Credits  
SF-1166 - Voucher and Schedule of Payments  
  
\* GSA-1166 - Quarterly Report of Real Property Owned or Leased by the United States (RCS-0315-GSA-QU) (May be procured from the General Services Administration)  
  
\* NAVCOMPT-2277 - Voucher for Disbursement and/or Collection (May be procured from the Department of Navy)

/s/ M. E. GILBERT  
RESOURCE DIRECTOR/COMPTROLLER

Encl: (1) CH-16 to COMDTINST M7300.4

NON-STANDARD DISTRIBUTION: B:c MLC LANT, MLC PAC (6 extra) Cd: New Orleans (1); Ce: San Francisco (1); Ci: San Francisco, Gloucester, Indian River Inlet (1); Dd: Boston, South Portland, Southwest Harbor, Woods Hole, Long Island Sound, New York, Baltimore, Hampton Roads, Charleston, Humboldt Bay, Milwaukee, Buffalo (1)

(G-FAD)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 267-0649  
COMDTNOTE 7300  
17 FEB 1988

COMMANDANT NOTICE 7300

CANCELLED: 17 AUG 1988

Subj: CH-15 to COMDTINST M7300.4, Comptroller Manual, Volume I,  
Accounting.

1. PURPOSE: This notice provides updates and changes to COMDTINST M7300.4.
2. SUMMARY OF CHANGES: Significant changes are marked with a vertical line in the left margin. Editorial changes are marked with a vertical line Accounting - Coast Guard Academy, Formerly Section M of old CG-264 dated February 24, 1959 is a new addition to the manual and is not marked. The following is a brief overview of the significant changes:
  - a. Part II, paragraph 2-A-3. Establishes Administrative Target Unit (ATU) 23 for the CG Resident Inspection Office, Bath, Maine. Disestablishes ATU 28 CG Resident Inspection Office, Tacoma, WA.
  - b. Part II, paragraph 2-B-1. Establishes the CG Facility Design and Construction Center (Pacific), Seattle, WA as a Headquarters Unit and the MLC Pacific as the Supporting Unit. Assigns Headquarters as the Supporting Unit for the newly established marine Safety Center (G-MSA), Washington, DC. Establishes the CG Facility Design and Construction Center (East), Norfolk, VA as a Headquarters Unit and the 5th CG District as the Supporting Unit. Establishes the CG Aviation Technical Training Center, Elizabeth City, NC as a Headquarters Unit; the AR&SC will continue to serve as the Supporting Unit. Establishes the Pacific Area Strike Team, San Francisco, CA as a Headquarters Unit and the MLC ] Pacific as the Supporting Unit. Establishes the Atlantic Area Strike Team, Mobile, AL as a Headquarters Unit and the 8th CG District as the Supporting Unit.
  - c. Part II, 3-K-5.y. Transfers to OG-57, deletes from OG-30, modifies or includes in both OG-30 and OG-57 most of the Object Classes related to Medical Care, Supplies and Equipment.

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17 FEB 1988

2. d. Part II, 3-S-1 through 3-S-5. Identifies OG-57 as the principal Operating Guide responsible for funding Medical Care, Supplies and Equipment needed to support health services for all CG members and dependents.
- e. Part II, 4-B-2.a. Establishes Cost Center Number 70411 for overall cost associated with the marine Safety Center (G-MSA).
- f. Part II, 4-B-2.b. Establishes Cost Center Number 77269 for cost associated with Headquarters directed travel for members of G-MSA. Establishes Cost Center Number 77268 for cost associated with Headquarters directed travel for members of the Office of Acquisition (G-A).
- g. Part II, 4-C-1. Establishes Cost Center Number 79710 for operating expenses associated with General Support - Cutter Support (CS) and Cost Center Number 79711 for operating expenses associated with General Support - Aviation Support (AS), Cost Center 79855 General Support - Training for REadiness (PTE) and Cost Center 79856 General Support - Air Interdiction (PTE).
- h. Part II, 7-A-1.a.(2). Adds General Ledger (G/L) Account 4101 - Special Payments to Military Members, 4812 - Military Payroll Clearing Account and 4850 - Special Pay Clearing Account.
- i. Part IV, 14-F. Adds procedures to record the transfer of Imprest Funds between ATU's.
- j. Part IV, 14-G Recording Loss of Imprest Funds. Revises this section to show pro forma entries to record establishment of A/R and replenishment of the Imprest Fund, to record a liquidation by collection and to record relief by writing-off Imprest Fund loss.
- k. Part IX. Accounting - Aircraft Repair and Supply Center, formerly Section K of old CG-264 dated February 9, 1960 appears in the Table of Contents, but the text will be published as part of CH-16 to COMDTINST M7300.4. The draft is being reviewed by the Aircraft Repair and Supply Center (AR&SC).
- l. Part XI. Adds Accounting - Coast Guard Academy, formerly Section M of old CG-264 dated February 24, 1959.

3. ACTION. Remove and insert the following:

<u>Remove</u>	<u>Insert</u>
Table of Contents, vii through xvii	Table of Contents, vii through xviii, CH-15
II-2-1 through II-2-4	II-2-1 through II-2-4, CH-15
II-3-18 (Reverse Blank)	II-3-18a/b, CH-15
II-3-41 through II-3-48	II-3-41/43 through II-3-48, CH-15
II-3-91 and II-3-92	II-3-91 through II-3-92a/b, CH-15
II-4-3 through II-4-8	II-4-3 through II-4-8, CH-15
II-4-41 through II-4-44	II-4-41 through II-4-44, CH-15
II-7-3 and II-7-4	II-7-3 and II-7-4, CH-15
II-7-18a/b through II-7-21/22	II-7-18a/b through II-7-22, CH-15
IV-iii and IV-iv	IV-iii and IV-iv, CH-15
IV-2-17 and IV-2-18	IV-2-17a/b, CH-15
Figure 2-1 through 2-4 (Part IV Chap 2)	Already removed, change 14
IV-14-1 and IV-14-2	IV-14-1 through IV-14-3, CH-15
VI-i and VI-ii	VI-i and VI-ii, CH-15
VI-5-1 through Figure 5-7 (Part VI Chapter 5)	VI-5-1 through VI-5-10, CH-15
VI-10-3 and VI-10-4	VI-10-3 and VI-10-4, CH-15
XI-1-i	XI-i through XI-6-4, CH-15
g-1 through g-6	g-1 through g-6, CH-15
i-15 and i-16	i-15 and i-16, CH-15
i-19 and i-20	i-19 and i-20, CH-15

4. REPORTS AND FORMS REQUIRED. The following forms referenced in this change are available from the Coast Guard Supply Center, Brooklyn, unless otherwise specified by an \*. Ordering instructions are in the Catalog of Forms (COMDTINST M5213.6A):

CG ACAD-101 - Documents Lot Sheet

CG ACAD-102 - Account Control

CG ACAD-113 - Balance Sheet Statement

CG ACAD-114 - Statement of Funds

CG-3090 - Miscellaneous Accrued Expenditure

CG-3117 - Accounts Payable Voucher

CG-3144 - Collection Register

CG-4386 - General Ledger Trial Balance (RCS-G-FAC-6016)

CG-4409 - Cash Control - Appropriate Repayments

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17 FEB 1988

- 4. CG-4411 - Cash Control - Deposit Funds and Other Accounts
  - CG-4412 - Transfers - Appropriations Fund and Receipt Accounts
  - CG-4520 - Report of Unavailable Allotments with General Ledger Trail Balance
  - CG-4521 - Accounts Payable, Accrued Liabilities and Unexpended Balances
  - CG-4522 - Sale of Materials and Services
  - CG-4523 - Reimbursement Revenue with Funds Deposited
  - CG-4524 - Reimbursable Receipts Realized Plus Potential Receipts by Fiscal Year
  - CG-4827 - FINAIDS Inter-Office Transfer Voucher
  - SF-215 - Deposit Ticket
  - SF-224 - Statement of Transactions (RCS-G-FAC-6024)
  - SF-1017G - Journal Voucher
  - SF-1166 - Voucher and Schedule of Payments
  - SF-1081 - Voucher and Schedule of Withdrawals and Credits
  - SF-1098 - Schedules of Cancelled Checks
  - SF-1220 - Statement of Transactions
- \* TFS-6653 - Undisbursed Appropriation Account Ledger (May be procured from the Department of Treasury)

/s/R. I. Rybacki  
Comptroller

Encl: (1) CH-15 to COMDTINST M7300.4

(G-FAD)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 267-0649

COMDTNOTE 7300  
23 SEP 1987

COMMANDANT NOTICE 7300

CANCELLED: 22 MAR 1988

SUBJ: CH-14 To Comptroller Manual (COMDTINST M7300.4), Volume I,  
Accounting.

1. PURPOSE: This notice provides updates and changes to COMDTINST M7300.4.
2. SUMMARY OF CHANGES: Changes are marked with a vertical line in the left margin. Editorial changes contained in Parts II, IV and VI are not marked. The following is a brief overview of the significant changes:
  - a. Part II, paragraph 2-A-3. Establishes the Maintenance and Logistics Command (MLC) Pacific as the Accounting Office for CG's Facility Design and Construction Center, Seattle, WA for expenses entered into on/after 1 October 1987; and also establishes MLC Pacific as the Accounting Office for the CG Training Center, Petaluma, CA. Establishes two MLCs - one for the Atlantic Region (ATU - 32) and the other for the Pacific Region (ATU - 33); merges the 12th Coast Guard (CG) district into the 11th CG district and divides the 3rd CG district between the 1st and the 5th CG districts. The point of demarcation is Toms River, NJ. All CG offices north of Toms River will merge with the 1st CG district and all CG offices south of Toms River will merge with the 5th CG district.
  - b. Part II, paragraph 2-B-1 (cont'd). Establishes the MLC Atlantic as the Supporting Unit for the CG Training Center, Governors Island, NY and for the Atlantic Area Office; establishes the MLC Pacific as the Supporting Unit for the Pacific Area Office and for the Administration Law Judges located in Long Beach and San Francisco, CA. MLC Pacific will also serve as the Supporting Unit for the Pacific Strike Team, San Francisco, CA, the Resident Inspection Office located in Fountain Valley, CA and for the Facility Design and Construction Center located in Seattle, WA. Deletes the Command Display and Control (COMDAC) Software Management Organization (SMO) Silver Spring, MD and adds the COMDAC Support Facility (CSF), Portsmouth, VA.

2. c. Part II, paragraph 3-H-7. (cont'd). Changes the office symbol of the district commander from (f) to (a).
- d. Part II, paragraph 3-I-4. Explains the Relocation Income Tax Allowance (RITA).
- e. Part II, paragraph 3-I-5.a. Retitles Object Class Number 1111 to Full-Time With Permanent Appointments, 1132 to Part-Time Permanent Appointments and 1133 to Intermittent. Establishes Object Class 1227 - Federal Employees Retirement System (FERS), 1228 - FERS - Special Employees and 1229 - FERS - Thrift Savings Plan.
- f. Part II, paragraph 3-K-5.y. Establishes Object Class 2606 - Fuel Aircraft -- HH-60J and 2613 Fuel Aircraft -- E-2C and changes the MILSTRIP Fund Code for Object Class 3173.
- g. Part II, paragraph 4-B-2.a. (cont'd). Merges the Office of Research and Development with the Office of Engineering, creating the Office of Engineering and Development and the Research and Development Staff. Establishes a Cost Center for the Waterways Management Division (G-NSS) and for the Procurement Management Division (G-FPM). Renamed a few other offices/divisions in this Part as authorized by the Chief of Staff.
- h. Part II, paragraph 4-B-4 and 4-B-4 (cont'd). Establishes CG district Cost Center Numbers (for offices expenses entered into on/or after 1 July 1987 under the recent realignment and establishes a Cost Center Number for the Intelligence Division (Ai).
- i. Part II, paragraph 4-B-7 through 4-B-9 (cont'd). Establishes Cost Center Numbers for the two Maintenance and Logistics Commands (MLC Atlantic Region and MLC Pacific Region); also establishes Cost Center Numbers to classify all MLC offices expenses. These Cost Center Numbers will be used for offices expenses entered into on/or after 1 July 1987.
- j. Part II, paragraph 4-B-26.b. through 4-B-26.b. (cont'd). Merges the 12th CG district into the 11th CG district and divides the 3rd CG district between the 1st and 5th CG districts for the costs of operation and maintenance of housing complexes. Toms River is the point of demarcation. CG offices north of Toms River, NJ will merge with the 1st CG district and CG offices south of Toms River, NJ will merge with the 5th CG district. Establishes a Cost Center Number for Group Eastern Shore Housing, Wallops Island, VA.
- k. Part II, paragraph 4-F-3. Establishes Cost Center Numbers for Aircraft Models HH-60J and E-2C and changes the Aircraft Model of the SRR Helicopter to HH-65A.

2. 1. Part IV, paragraph 3-G. Provides updated procedures for processing the expenditures for civilian payroll.
- m. Part VI, paragraph 3-B-4.a.(6). Revises procedures on how to prepare report for AC&I appropriation.
- n. Part VI, Figures VI-10-1 through VI-10-4. Provides updates to the Annual Standard Personnel Salary Costs and the Standard Personnel Support Costs.

3. ACTION. Remove and insert the following pages:

Remove

II-2-1 through II-2-3  
II-3-17 through II-3-24  
II-3-45 and II-3-46  
II-3-51 and II-3-52  
II-4-1 through II-4-45  
IV-2-17 and IV-2-18  
Figure 2-1 through 2-4  
IV-3-17 through IV-3-24b  
  
VI-3-1 and VI-3-2  
Figure VI-10-1 through VI-10-4  
g-1 and g-6

Insert

II-2-1 through II-2-4  
II-3-17 through II-3-24  
II-3-45 and II-3-46  
II-3-51 and II-3-52  
II-4-1 through II-4-51  
IV-2-17 and IV-2-18  
  
IV-3-17 through IV-3-24  
IV-8-29 and IV-8-30  
VI-3-1 and VI-3-2  
VI-10-4 through VI-10-7  
g-1 and g-7

4. FORMS AVAILABILITY. The following forms referenced in this change are available from the Coast Guard Supply Center Brooklyn. Ordering instructions are in the Catalog of Forms (COMDTINST M5213.6A):

CG-3090 - Miscellaneous Accrued Expenditure  
CG-4193 - Expenditure Adjustment  
CG-4242 - Disbursement and Expenditure Document  
CG-4243 - Expenditure Document - Journal Voucher  
CG-4244 - Disbursement Document  
CG-4521 - Reconciliation of Available Funds with Accounts Payable, Accrued Liabilities and Unexpended Balances  
SF-1103 - U.S. Government Bill of Lading  
SF-1113a - Public Voucher for Transportation Charges  
SF-1166OCR - Voucher and Schedule of Payments (OCR)  
SF-1169 - U.S. Government Transportation Request

/s/R. I. Rybacki  
Comptroller

Encl: (1) CH-14 to COMDTINST M7300.4

(G-FAD-4)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 426-6091  
COMDTNOTE 7300  
JAN 7 1986

COMMANDANT NOTICE 7300

CANCELLED: 7 JUL 1986

SUBJ: CH-11 to Comptroller Manual (COMDTINST M7300.4) Volume I,  
Accounting.

1. PURPOSE: This notice provides updates and changes to COMDTINST M7300.4.
2. SUMMARY OF CHANGES: Changes are marked with a vertical line in the left margin with the exception of Part III, Chapter 9, and Part IV, Chapter 6 which are not marked. Summary of significant changes are:
  - a. Part II, paragraph 4-B-2.b. Adds three (3) new Headquarters Directed (HD) OG-30 Travel Cost Centers to the Office of Operations.
  - b. Part II, paragraph 4-B-3. Adds Cost Center 71720 - Auxiliary Administration with narrative description for use.
  - c. Part II, paragraph 4-B-11. Adds Cost Centers 61224 - Family Service Representative; 61228 - Command and Enlisted Advisor and Substance Abuse Program; 61229 - Pay/Prsonnel Support Branch; and 61237 - Instructor Support.
  - d. Part II, paragraph 4-C-1. Adds Cost Centers 73500 - Auxiliary Operations with narrative description for use; 79805 - General Support to the CG Band and Drill Team; and 79833 - General Support to the Presidential Inaugural.
  - e. Part IV, paragraph 4-A-7. Revises reporting procedures involving early payments.
  - f. Part VI, paragraph 6-C-2. Introduces new IRS Form 1099-G and explains its use.

COMDTNOTE 7300  
JAN 7 1986

2. g. Part VI, paragraph 6-E. Instructions on preparations and use of IRS Form 1099-G.
  - h. Part XVII, paragraph 2-U-1. Provides GL codes in the accounting process of cashing personal or government checks for afloat and remote units.
3. ACTION. Remove and insert the following pages:

REMOVE

List of effective pages 1 through 7  
Table of Contents  
iii through vi  
ix and x  
II-4-3 through II-4-6  
II-4-9 and II-4-10  
II-4-27 and II-4-28  
II-4-35 through II-4-38  
III-i through III-ii  
III-9-1 through III-9-19  
IV-iii and IV-iv  
IV-4-9 and IV-4-10  
IV-4-17 through IV-4-20  
IV-6-1 through IV-6-10  
VI-i and VI-ii  
VI-6-1 through VI-6-6  
XVII-2-15 and XVII -2-16

INSERT

List of effective pages 1 through 7  
Table of Contents  
iii through vi  
ix and x  
II-4-3 through II-4-6a/6b  
II-4-9 and II-4-10  
II-4-27 and II 4-28  
II-4-35 through II-4-38  
III-i through III-ii  
III-9-1 through III-9-4  
IV-iii and IV-iv  
IV-4-9 and IV-4-10  
IV-4-17 through IV-4-20  
IV-6-1 through IV-6-12  
VI-i and VI-ii  
VI-6-1 through VI-6-9  
XVII-2-15 and XVII-2-16

4. FORMS AVAILABILITY. The following forms referenced in this change are available from the Coast Guard Supply Center, Brooklyn, unless otherwise specified. Ordering Instructions are in the Catalog of Forms (COMDTINST M5213.6):
- CG-5420 - Travel Repayment Control Form
  - DOT F 1500.2 - Application and Account for Advance of Funds
  - SF-1098 - Schedule of Cancelled Checks
  - SF-1166 OCR - Voucher and Schedule of Payments
  - IRS Form 1096 - Annual Summary and Transmittal of U.S. Information Returns
  - IRS Form 1099-G - Statement for Recipients of Certain Government Payments
  - IRS Form 1099-NEC - Commissions and Fees
  - IRS Form 1099-Misc - Miscellaneous Income

/s/W. P. KOZLOWSKY  
Comptroller

Encl: (1) CH 11 to COMDTINST M7300.4

(G-FAD-4)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 426-6091

COMDTNOTE 7300  
NOV 13 1985

COMMANDANT NOTICE 7300

CANCELLED: 12 MAY 1986

SUBJ: CH-10 To Comptroller Manual (COMDTINST M7300.4) Volume I,  
Accounting.

1. PURPOSE: This notice provides updates, changes and additions to COMDTINST M7300.4.
2. DIRECTIVES AFFECTED: Part XVII, Chapter I, Authorized Certifying Officer, and Chapter 2, Cashier Operations, formerly published in Comptroller Manual (COMDTINST M7220.27A), Volume II, Disbursing, have been incorporated into Volume I.
3. SUMMARY OF CHANGES: Significant changes are marked with a vertical line on the left margin. Editorial changes are not marked.
  - a. Part II, paragraph 3-F-3. Revises the standard object classes.
  - b. Part II, paragraph 4-C-1. Adds Cost Center 79835, OPSAIL FY-86.
  - c. Part IV, paragraph 3-J-2.h. Adds criteria for services procured under commercial forms in lieu of GBLs.
  - d. Part IV, paragraph 3-J-3. Redefines payment and control procedures for commercial bills.
  - e. Part IV, paragraph 4-D-9. Adds procedures for requests from other government agencies for offset of government debts from amounts due Coast Guard contractors.

3. f. Part IV, Chapter 4-M. Payment to vendors under Fast Pay Procedures; Chapter 7, Accounts Receivable - Processing and Collection; and Part X, Chapter 3, Fixed Assets - Other General Purpose Property have been completely revised and are not marked.
  - g. Part IV, Chapter 12-C. Adds Foreign Gifts and Decorations, Acceptance Policy.
  - h. Part VIII, Chapter 1-V and Chapter 7-D, revises Inventory Accounting for fuel for newly commissioned cutters over the 180 foot class.
  - i. Part XVII, Chapter U. Authorizes imprest fund cashiers located on afloat units to cash personal or government checks.
  - j. Part XVII, Chapter X. Incorporates procedures to follow during a DOT Inspector General surprise audit.
  - k. Part XVII, Chapter Y. Authorizes imprest fund cashiers to make emergency payroll payments to members remotely located from an imprest fund.
4. ACTION. Remove and insert the following pages:

REMOVE

v through viii  
xv and xvi  
List of effective pages 1 thru 7  
II-3-1 and II-3-2  
II-3-11 and II-3-12  
II-3-111 through II-3-116  
II-4-37 and II-4-38  
II-7-19 and II-7-20  
IV-i through IV-iv  
IV-3-25 through IV-3-26  
  
IV-4-27 and IV-4-28  
IV-4-31 through IV-4-32  
IV-4-49 through IV-4-52  
IV-7-1 through IV-7-16  
Figure 7-1 through Figure 7-8  
IV-8-7 and IV-8-8  
IV-12-1 through IV-12-8  
  
VIII-1-5  
VIII-7-24  
X-3-1 through X-3-3

INSERT

v through viii  
xv and xvi  
List of effective pages 1 thru 7  
II-3-1 and II-3-2  
II-3-11 and II-3-12  
II-3-111 through II-3-116  
II-4-37 and II-4-38  
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IV-3-25 through IV-3-26  
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IV-4-27 and IV-4-28  
IV-4-31 through IV-4-32  
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Figure 7-1 through Figure 7-8  
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Figure 12-1  
VIII-1-5  
VIII-7-24  
X-3-1 through X-3-8

4. (cont'd).

	XVII-i
	XVII-1- through XVII-1-4
	XVII-2-1 through XVII-2-27
g-1 through g-6	g-1 through g-6
i-1 through i-20	i-1 through i-21

5. REPORTS/FORMS REQUIRED. The report, Statement of Receipt/Acceptance of Foreign Gifts, Travel/Transportation, CG-5418 (8-85), RCS-G-FLP-6267, referenced in Part IV of this Manual will not be a stock item. Initial issue will be made to district offices and all Headquarters units. This form may be reproduced locally.

/s/W.P. KOZLOVSKY  
Comptroller

Encl: (1) CH-10 to COMDTINST M7300

(G-FAD-4)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 426-6091

COMDTNOTE 7300  
27 AUG 1985

COMMANDANT NOTICE 7300

CANCELLED: 26 FEB 1986

SUBJ: CH-9 TO COMPTROLLER MANUAL (COMDTINST M7300.4), VOLUME I,  
ACCOUNTING

1. PURPOSE. This notice provides additions and changes to COMDTINST M7300.4.
2. SUMMARY OF CHANGES. Changes are marked with a vertical line in the left margin. Editorial changes made on Parts IV, VIII and XVI are not marked. Summary of significant changes are:
  - a. Part II, paragraphs 3-H-5 and 3-W-6. Eliminates Special Active Duty for Training (SADT) for Reserve Commissioned Officers, Commissioned Warrant and Warrant Officers, and Enlisted Personnel.
  - b. Part II, paragraph 3-J-2-b. Eliminates Sub-Account 20.20 - Officers, and Sub-Account 20.30 - Enlisted.
  - c. Part II, paragraph 3-J-2-c. Revises guidelines concerning the charging of costs of PCS travel for Military Members and for Civilian Employees.
  - d. Part II, paragraph 4-B-3. Adds Cost Center 71680 - Personnel Reporting Unit (persru).
  - e. Part IV, paragraph 4-A-6-c.(4). Redefines "meat" and "meat products" to include edible fresh or frozen poultry meat, perishable poultry meat food products, fresh eggs and perishable egg products.
  - f. Part IV, paragraph 4-A-6.d. Revises the provisions for payment of bills. Also revises the definition of early payments to include all payments made more than 2 days before the due date.

COMDTNOTE 7300  
27 AUG 1985

2. g. Part IV, paragraph 4-E-2-b. Revises Object Class on Claim for Reimbursement for Notary Commission from 2556 to 1200.
  - h. Part IV, paragraph 4-F-2. Revises guidelines concerning the charging of costs of Temporary Additional Duty/Temporary Duty.
  - i. Part VI, Chapter 10. Standard Personnel Costs (SPC). Covers the purpose, procedures, and distribution of SPC funds.
  - j. Part VI, Figure 10-1. Reflects the FY 1985 Annual Standard Personnel Salary Costs.
  - k. Part VI, Figures 10-2 through 10-4. Provides FY-1985, FY-1986 and FY-1987 Standard Personnel Support Costs, respectively.
  - l. Part VIII, Figure 8-2. Revises Form CG-3096, Consolidated Coast Guard Dining Facility (CGDF) Operating Statement.
3. ACTION. Remove and insert the following pages:

REMOVE

List of effective pages-1  
through 7  
Table of Contents x through xii  
II-3-13 and II-3-14  
II-3-23 and II-3-24  
II-3-45 and II-3-46  
II-3-103 and II-3-104  
II-4-5 and II-4-6  
IV-4-5 and IV-4-6  
IV-4-31 through IV-4-34  
VI-i and VI-ii  
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VIII-i and VIII-ii  
VIII-1-3 and VIII-1-4  
VIII-3-1 through VIII-3-8  
VIII-3-11 through VIII-3-16  
VIII-5-1 and VIII-5-2  
VIII-6-3 and VIII-6-4  
VIII-4-1 and VIII-7-2  
VIII-7-19 through VIII-7-22  
VIII-8-1 through VIII-8-3  
Figure 8-1 and Figure 8-2  
VIII-9-1 and VIII-9-2  
XVI-3-1 and XVI-3-2

INSERT

list of effective pages 1  
through 7  
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II-3-23 and II-3-24  
II-3-45 and II-3-46  
II-3-103 and II-3-104  
II-4-5 and II-4-6  
IV-4-5 and IV-4-6  
IV-4-31 through IV-4-34  
VI-i and VI-ii  
VI-10-1 through VI-10-3  
Figure VI-10-1 through VU-10-4  
VIII-i and VIII-ii  
VIII-1-3 and VIII-1-4  
VIII-3-1 through VIII-3-8  
VIII-3-11 through VIII-3-16  
VIII-5-1 and VIII-5-2  
VIII-6-3 and VIII-6-4  
VIII-7-1 and VIII-7-2  
VIII-7-19 through VIII-7-22  
VIII-8-1 through VIII-8-3  
Figure 8-1 and Figure 8-2  
VIII-9-1 and VIII-9-2  
XVI-3-1 and XVI-3-2

COMDTNOTE 7300  
27 AUG 1985

4. REPORTS/FORMS REQUIRED. The report, Consolidated Coast Guard Dining Facility (CGDF) Operating Statement CG-3096, RCS-G-FAC-6020, referenced in Part VIII of this Manual will not be a stock item. Initial issue will be made to district offices and all headquarters units with Coast Guard Dining Facilities. This form may be reproduced locally.

/s/ W.P. KOZLOVSKY  
Comptroller

Encl: (1) CH-9 to COMDTINST M7300.4

(G-FAD-4)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 426-6091

COMDTNOTE 7300  
10 MAY 1985

COMMANDANT NOTICE 7300

CANCELLED: 9 NOV 1985

Subj: CH-8 to Comptroller Manual (COMDTINST M7300.4), Volume 1,  
Accounting.

1. PURPOSE. This notice provides updates and changes to COMDTINST M7300.4.
2. DIRECTIVES AFFECTED. This change incorporates Transfer of Accountability (COMDTNOTE 7202), dated October 1984 and cancels Recording Assets and Liabilities in the Accounting Records Relative to Lost or Damaged Personal Property of Coast Guard Personnel (COMDTINST 7240.3), dated October 1981 which was published in Change 6.
3. SUMMARY OF CHANGES. Significant changes are marked with a vertical line in the left margin. Editorial changes are not marked. Summary of significant changes follow:
  - a. Part II, paragraph 3-K-5.y. Includes Fund Codes HI, GW and GJ for Object Class Codes 2551, 3164 and 3173 respectively.
  - b. Part II, paragraph 4-B-2. Adds Headquarters Directed (HD) OG-30 travel for inclusion in ATU 98.
  - c. Part II, paragraph 4-B-2.b. Establishes Cost Centers to be used for HD travel.
  - d. Part II, paragraph 7-A and 7-B.
    - (1) Redesignates General Ledger (GL) account 2150 from "Imprest Funds" to "Advances to Cashiers."
    - (2) Adds GL account 2340 - "Accounts Receivable - Agent Cashier Losses."

COMDTNOTE 7300  
10 MAY 1985

3. e. Part II, paragraph 7-D. Deletes GL account 5650 - "Imprest Fund Advances."
- f. Part II, paragraph 8-E-2. Adds Appropriation 69X8149 - "Boat Safety Account."
- g. Part II, paragraph 8-E-3.
  - (1) Redesignates Receipt Account 2463 - "Rent of Real Property Not Otherwise Classified" to Receipt Account 3220.
  - (2) Redesignates Receipt Account 2463 - "Sale of Power and Other Utilities" to Receipt Account 3220.
  - (3) Redesignates Receipt Account 2463 - "Fees and Other Charges for Landing and Other Transportation Services" to Receipt Account 3220.
  - (4) Deletes Receipt Account 8535 - "Special Statistical Work, Coast Guard (Available) (49 USC 1657) (n)."
- h. Part IV, paragraph 3-P. Adds new paragraph, "Headquarters Directed (HD) OG-30 Travel."
- i. Part IV, paragraph 6-G. Adds new paragraph, "Voucher Schedules for Advance Payments to Cashiers."
- j. Part IV, paragraph 7-F-4.b. Changes the schedule for Aging of Account Receivables.
- k. Part IV, paragraph 8-E-3.a. Redesignates Receipt Account 692419.2 for certification services to 693220.
- l. Part IV, Chapter 14. Adds new chapter "Accounting for Cashier Advances."
- m. Part VI, paragraph 2-A-3. Revises reporting format and establishes Figure 2-1.
- n. Part VI, paragraph 9-B-3.a(3). Adds instructions on reporting of Cash Advances to Cashiers.
- o. Part X, paragraph 2-B-1.a. Increases capitalization criteria from \$300 to \$1,000.
- p. Part X, paragraph 3-C. Increases capitalization criteria from \$300 to \$1,000.

3. q. Part XIII, paragraph 4-A-1. Updated the United States Code (USC) reference.
- r. Part XIII, paragraph 4-A-2. Updated the USC reference.
4. ACTION. Remove and insert the following pages:

REMOVE  
Table of Contents  
v through xv  
II-3-37 through II-3-42  
II-3-45 through II-3-46  
II-3-51 through II-3-52  
II-4-1 through II-4-6  
II-7-1 through II-7-2  
II-7-5 through II-7-6  
II-7-9 through II-7-12  
II-7-29 through II-7-30  
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III-1-1 through III-1-2  
IV-i through IV-iv  
IV-1-3  
IV-3-41 through IV-3-44  
IV-4-41 through IV-4-42  
-----  
IV-7-3 through IV-7-4  
IV-7-11 through IV-7-12  
IV-8-1 through IV-8-2  
IV-8-9 through IV-8-10  
-----  
VI-2-1  
VI-9-1 through VI-9-2  
VIII-8-1 through VIII-8-2  
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X-2-1 through X-2-2  
X-3-1 through X-3-2  
XIII-2-1 through XIII-2-2  
XIII-4-1 through XIII-4-2  
g-3 through g-4  
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INSERT  
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II-3-51 through II-3-52  
II-4-1 through II-4-6  
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II-7-29 through II-7-30  
II-8-7 through II-8-13  
III-1-1 through III-1-2  
IV-i through IV-iv  
IV-1-3  
IV-341 through IV-3-46  
IV-4-41 through IV-4-42  
IV-6-8a/8b  
IV-7-3 through IV-7-4  
IV-7-11 through IV-7-12  
IV-8-1 through IV-8-2  
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IV-14-1 through IV-14-2  
VI-2-1 through VI-2-3  
VI-9-1 through VI-9-2a/2b  
VIII-8-1 through VIII-8-2  
VIII-9-1 through VIII-9-2  
X-2-1 through X-2-2  
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XIII-2-1 through XIII-2-2  
XIII-4-1 through XIII-4-2  
g-3 through g-4  
i-1 through i-20

5. FORMS AVAILABILITY. The following forms referenced in this change are available from the Coast Guard Supply Center, Brooklyn, unless otherwise specified. Ordering instructions are in the Catalog of Forms (COMDTINST M5213.6).

CG-2688 - Collection Receipt

CG-3089 - Miscellaneous Obligations

CG-3096 - Consolidated General Mess Operating Statement

COMDTNOTE 7300  
10 MAY 1985

5. (cont'd).

CG-4144 - Operating Guide Summary of Budget Estimates  
CG-4263 - Allotment Journal Voucher  
CG-4386 - General Ledger Trial Balance  
CG-4391 - General Ledger Journal Voucher  
CG-4412 - Journal Voucher for Transfer-Appropriation Funds and  
Receipt Accounts  
CG-4580 - Summary of Stores Transaction CG Supply Fund  
DOT F 2770.2 - Record of Cash Receipts  
GSA-789 - Statement, Voucher and Schedule of Withdrawal and  
Credits (GSA)  
SF-215 -- Deposit Ticket  
SF-224 -- Statement of Transaction  
SF-1081 - Voucher and Schedule of Withdrawal and Credits (GSA)  
SF-1166 - Voucher and Schedule of Payments  
SF-1170 - Redemption of Unused Tickets  
SF-5515 - Debit Voucher  
TFS-6653 - Undisbursed Appropriation Account

6. REQUIRED REPORTS.

RCS: G-FAC-6016 - General Ledger Trial Balance Report  
RCS: G-FAC-6019 - Operating Cost Reports  
RCS: G-FAC-6020 - Consolidated Commissary Report  
RCS: G-FAC-6024 - Statement of Transactions Report  
RCS: G-FAC-6032 - Summary of Stores Transaction  
RCS: G-FAC-6185 - Monthly Status Report of Obligations and  
Outlays

Encl: (1) CH-8 to COMDTINST M7300.4

/s/ W.P KOZLOVSKY  
Comptroller

(G-FAD)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 426-6091

COMDTNOTE 7300  
3 JAN 1985

COMMANDANT NOTICE 7300

CANCELLED: 2 JUL 1985

Subj: CH-7 to Comptroller Manual (COMDTINST M7300.4), Volume I,  
Accounting.

1. PURPOSE. This notice provides additions and changes to COMDTINST M7300.4.
2. SUMMARY OF CHANGES. Changes are marked with a vertical line in the left margin. Coast Guard Supply Fund, Part VIII, chapters 1, 3, 7 and 9 have been substantially revised and are not marked with vertical lines. Editorial changes are not marked. Summary of changes are:
  - a. Part I, paragraph 2-G. Refers to Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation, Part I, chapter 1, which shows an outline of how to conduct Internal Control Reviews as required by OMB Circular A-123 and the Federal Managers' Financial Integrity Act of 1982.
  - b. Part II, paragraph 2-A-3. Adds ATU-54 - CG Intelligence Coordination Center.
  - c. Part II, paragraph 3-D-1. Adds object class 2155 - "Emergency Leave" and realigns various 216X - "Travel" object class codes.
  - d. Part II, paragraph 3-H-3. Adds OG-01.00 for use with JUMPS only.
  - e. Part II, paragraph 3-H-5. Adds object class 1302 - "Unemployment Compensation-State."
  - f. Part II, paragraph 3-H-7. Adds various object class codes for JUMPS.

COMDTNOTE 7300  
3 JAN 1985

2. g. Part II, paragraph 3-K-5.y. Adds following object class codes:
  - (1) 2204 - Transportation of DOD Excess Personal Property.
  - (2) 2515 - Services - Charges for NAFA Stocking of Uniform Clothing.
  - (3) 2567 - Services - Damage to Private Auxiliary Facilities.
- h. Part II, paragraph 3-X. Adds object class code 2131 - "Travel for Training (TD, TAD) - Officers."
- i. Part II, paragraph 4-B-2.a.
  - (1) Adds several new cost centers for Office of Reserve.
  - (2) Changes NAFA Management Division (G-FNM) to Financial Resale Systems Division (G-FRS).
  - (3) Adds cost center 70260 - A-76 Task Force (G-FP).
- j. Part II, paragraph 4-B-24.a. Includes "inadequate" housing to family housing cost centers.
- k. Part II, paragraph 4-B-25. Includes inadequate family housing.
- l. Part II, paragraph 4-D-1. Adds cost center 87221 - "SADT Readiness Exercises."
- m. Part IV, paragraph 3-J-2/3. Adds "Criteria for Transportation Services Procured Under Commercial Forms in lieu of GBLs." Includes Figures 3-1 and 3-2.
- n. Part IV, paragraph 4-A-6.a. Includes necessity for progress payment provisions in contracts, if applicable.
- o. Part IV, paragraph 4-A-6.c. Adds, progress payment requests are considered proper invoices, when authorized.
- p. Part IV, paragraph 9-C-2.e. Provides that costs of less than \$100 except for travel items, are not to be transferred.
- q. Part XIII, paragraph 8-C-1. Adds accrued expenditure billing status codes and Figures for Pollution Fund.
- r. Part XVI, paragraph 2-C-3. Changes procedure for processing auxiliary claims.
- s. Part XVI, paragraph 2-C-4. Charges expenditures for repair of damages to auxiliary vessels to OG-30.

3. ACTION. Remove and insert the following pages:

Remove

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        vii through I-2-3  
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II-3- 7 through II-3-72  
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Part III - i and ii  
Part IV - i through iv  
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IV-3-41  
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IV-10-1 through IV-10-11  
Part V - i  
Part VI - i and ii  
Part VIII - i and ii  
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II-3-105 and II-3-106  
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IV-3-41 through IV-3-44  
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VI-i and VI-ii  
VIII-i and VIII-ii  
VIII-1-1 through VIII-3-2  
VIII-3-11 through VIII-3-18  
VIII-7-1 through VIII-7-27  
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VIII-9-3 and VIII-9-4  
X-i  
XII-i  
XIII-i and XIII-ii  
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XVI-i  
XVI-2-1 and XVI-2-2  
g-1 through g-6  
i-3 through i-14

COMDTNOTE 7300  
3 JAN 1983

4. FORMS AVAILABILITY. The following forms referenced in this change are available from the Coast Guard Supply Center, Brooklyn, unless specified. Ordering instructions are in the Catalog of Forms (COMDTINST M5213.6).

- CG-2576 - CG Dining Facility Operating Statement
- CG-2688 - Collection Receipt
- CG-3089 - Miscellaneous Obligations
- CG-3095 - Daily Summary of Receipt Transactions
- CG-3096 - General Mess Operating Statement
- CG-3097 - Daily Summary of Expenditure Transaction
- CG-3114 - Adjustment Form
- CG-3116 - Stores Account Balance Sheet
- CG-3312A - Personnel Action
- CG-3624 - Schedule of Military Payrolls
- CG-4140 - HHG Shipment Record
- CG-4193 - Expenditure Adjustment
- CG-4232 - Reconciliation of Work-in-Progress GL Account 4400
- CG-4242 - Expenditure and Disbursement Document
- CG-4243 - Expenditure Document-Journal Voucher
- CG-4244 - Disbursement Document
- CG-4245 - Obligation Journal Voucher
- CG-4263 - Journal Voucher
- CG-4275 - MILSTRIP Bill Processing Sheet
- CG-4386 - GL Trial Balance
- CG-4391 - GL JV
- CG-4408 - Cash Control-Appropriation Disbursements
- CG-4412 - Journal Voucher for Transfer
- CG-4482 - Capital Authorization Control
- CG-4519 - Reconciliation of Deposit Fund Accounts
- CG-4520 - Reconciliation of Allotment Status Report and Report of Unavailable Allotments with GL Trial Balance Sheet
- CG-4521 - Reconciliation of Available Funds with Account Payable Accrued Liability and Unexpended Balances
- CG-4522 - Reconciliation of GL Account 8210, Reimbursable Costs of OE with GL Accounts 7710, 7720 and 7730, Sale of Materials and Services
- CG-4523 - Reconciliation of Reimbursable Revenue with Funds Deposited
- CG-4524 - Comparison of Expenditures Charged to OG-80.00 with Reimbursable Receipts Realized Plus Potential Receipts by Fiscal Year
- CG-4525 - Reconciliation of General Fund and Trust Fund Revenue with Funds Deposited
- CG-4827 - Inter-Office Transfer Voucher
- DD-652 - Meal Ticket Uniform Services
- DD-1155 - Order for Supplies and Services
- DD-1348-1- Release/Receipt Document
- DD-1384 - Transportation Control and Movement Document

4. (cont'd)..  
GSA-1166 - Annual Report of Real Property Owned by U.S.  
Government  
F-347 - Order for Supplies and Services  
SF- - Statement of Transactions  
- Voucher for Transfer Between Appropriation and/or  
Funds

5. REQUIRED REPORTS.

- FAC-6022 Certification of Year-End Status  
-FAC-6248 Pollution Fund Receivables Report

/s/W.P. KOZLOVSKY  
COMPTROLLER

Encl: (1) CH-7 to COMDTINST M7300.4

Non-Standard Distribution:

Bb: Atlantic only (1)  
Bc: 2nd (1); 3rd (6); 1st, 14th (4); 5th, 7th, 8th, 9th (3); 17th  
(2); 13th (1) extra  
Ca: Cape Code (1) extra  
Cd: Miami (1) extra  
Ce: San Francisco only (1)  
Ci: San Francisco only (1)  
Dd: Boston, Portland, Southwest Harbor, Woods Hole, Long Island  
Sound, New York, Baltimore, Hampton Roads, Charleston, and  
Humboldt Bay only (1)  
Dx: Kaneohe only (1)  
Others: M-80 (4)

(G-FAD)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 426-6091

COMDTNOTE 7300  
24 AUG 1984

COMMANDANT NOTICE 7300

CANCELLED: 23 GEB 1985

Subj: CH-6 to Comptroller Manual (COMDTINST M7300.4), Volume I,  
Accounting.

1. PURPOSE. This notice provides additions and changes to COMDTINST M7300.4.
2. DIRECTIVES AFFECTED. This is to reaffirm that Comptroller Manual (CG-264), Volume 1, is cancelled in its entirety. All accounting information is now contained in COMDTINST M7300.4.
3. SUMMARY OF CHANGES. Significant changes are marked with a vertical line in the left margin. Part III, chapter 9; Part IV, chapter 13 and sections 4-Q and 6-F; and Part VI, chapter 9 are new. Editorial changes are not marked. Summary of significant changes are:
  - a. Part II, paragraph 3-C-1.
    - (1) Adds "leased housing" to object class 1920.
    - (2) Adds Temporary Active Duty (TEMAC) to object class 1932.
  - b. Part II, paragraph 3-F-3. Adds object class 2162 - "Travel - Commercial - Emergency Leave - (Foreign and Domestic)."
  - c. Part II, paragraph 3-K-5.j. Changes "boats" to "small craft" to include certain boats, barges and amphibious craft.
  - d. Part II, paragraph 3-K-5.y. Adds object class 3164 "Equipment Capitalized - Boats, Barges and Amphibious Craft." Deleted from section 3-O-5.

- e. Part II, paragraph 3-K-5.y. Adds narrative for "Unvouchered Expenditures for Confidential Investigation."
- f. Part II, paragraph 3-O-4.f. Deleted "small craft" and added to 3-K-5.y.
- g. Part II, paragraph 8-E-3. Changes several general fund receipt accounts.
- h. Part III, chapter 9. The control of military Permanent Change of Station (PCS) travel advances is incorporated.
- i. Part IV, paragraphs 3-J-1.c through 3-J-1.e. Expands explanation for "Excess Costs" and spells out responsibilities for authorized certifying officer (ACO) and transportation officer (TO).
- j. Part IV, paragraph 4-A-6.a.(3). Requires procurement documents processed under provisions of Packers and Stockyard or Perishable Agricultural Commodities Act be flagged with a "special handling" notation.
- k. Part IV, paragraph 4-A-6.c.(3)(a) and (b). Changes waiver and courtesy payments from \$25 to \$100.
- l. Part IV, section 4-Q. This section introduces the payment of claims involving the liability of the Coast Guard relating to loss or damage to personal property of Coast Guard personnel.
- m. Part IV, section 6-F. This section incorporates the processing of payments through the Treasury Financial Communication Systems (TFCS).
- n. Part IV, paragraph 8-E-1. Changes daily transmittal maximum from \$500 to \$1,000.
- o. Part IV, section 8-H. Refers to procedure for the establishment of a Treasury's General Account (TGA).
- p. Part IV, paragraph 8-K-1.b. Includes new clearing account for unreconciled deposit differences (69F3878)(02).
- q. Part IV, paragraph 9-E-7.c. Expands "Advances and Payments Between Agencies" to include Statement, Voucher and Schedule of Withdrawals and Credits (GSA-789) and additional clarifications.
- r. Part IV, chapter 13. The procedure on unavailable check cancelation and recertification of payments is incorporated.
- s. Part IV, paragraphs 6-C-3 and 6-C-4. Relates to reporting of interest penalties to IRS if amount exceeds \$600 in a calendar year.
- t. Part IV, chapter 9. This chapter covers the Statement of Transaction Report (SF-224).

3. ACTION. Remove and insert the following pages:

<u>Remove</u>	<u>Insert</u>
Table of Contents - i through iii	Table of Contents - i through xv
Part I - i	Part I - i
Part II - i and ii	Part II - i and ii
II-3-3 through II-3-14	II-3-3 through II-3-14
II-3-23 through II-3-26	II-3-23 through II-3-26
II-3-29 through II-3-123	II-3-29 through II-3-128
II-4-3 through II-4-6	II-4-3 through II-4-6
II-4-9 through II-4-14	II-4-9 through II-4-14
II-4-21 through II-4-47	II-4-21 through II-4-45
II-7-1 and II-7-22	II-7-1 and II-7-21/22
II-7-45	II-7-45
II-8-5 through II-8-14	II-8-5 through II-8-13
Part III - i	Part III - i
-----	III-9-1 through III-9-19
Part IV - i through iv	Part IV - i through iv
IV-2-11 and IV-2-12	IV-2-11 and IV-2-12
IV-3-1 and IV-3-2	IV-3-1 and IV-3-2
IV-3-7 and IV-3-8	IV-3-7 and IV-3-8
IV-3-11 through IV-3-16	IV-3-11 through IV-3-16
IV-3-25 through IV-3-40	IV-3-25 through IV-3-41
IV-4-1 through IV-4-51	IV-4-1 through IV-4-57
-----	IV-6-5 through IV-6-10
IV-7-1 and IV-7-16	IV-7-1 and IV-7-16
IV-8-1 through IV-8-22	IV-8-1 through IV-8-31
Figures 8-1 through 8-5	-----
IV-9-7 through IV-9-18	IV-9-7 through IV-9-18b
-----	IV-13-1 through IV-13-3
Part V - i	Part V - i
V-1-1 through V-1-2	V-1-1 through V-1-2
Part VI - i and ii	Part VI - i and ii
VI-5-3 and VI-5-4	VI-5-3 and VI-5-4
-----	VI-5-13 (Figure 5-8)
VI-6-1 through VI-6-4	VI-6-1 through VI-6-6
Figures 6-1 and 6-2	-----
-----	VI-9-1 through VI-9-4
Part X - i	Part X - i
-----	GLOSSARY TAB
-----	g-1 through g-6
-----	INDEX TAB
-----	i-1 through i-20

4. FORMS AVAILABILITY. The following forms referenced in this change are available from the Coast Guard Supply Center, Brooklyn, unless otherwise specified. Ordering instructions are in the Catalog of Forms (CG-218).

CG-2688	- Collection Report
CG-4263	- Journal Voucher
CG-4386	- GL Account Trial Balance
CG-4408	- Cash Control - Appropriations Disbursements
CG-4409	- Cash Control - Appropriations Repayments
CG-4411	- Cash Control - Deposit Funds and Other Accounts
CG-4412	- Journal Voucher for Transfer - Appropriations Fund and Receipt Accounts
CG-4519	- The Reconciliation of Deposit Fund Accounts
CG-4525	- The Reconciliation of General Fund and Trust Fund
CG-5215	- Reconciliation for the Balance of GL Account 2120 with FY Activity Reported
DD-1155	- Order for Supplies or Services (Navy)
DD-1348	- Single Line Item Requisitioning System Document (Manual) (Navy)
DOT F 1500.2	- Application and Account for Advance of Funds
DOT F 2770.2	- Record of Cash Receipts
GSA 789	- Statements, Voucher and Schedule of Withdrawals and Credits (GSA)
IRS Form 1096	- Summary Transmittal (IRS)
IRS Form 1099	- Miscellaneous Income (IRS)
IRS Form 1099	- Interest Income (IRS)
SF-132	- Apportionment and Reapportionment Schedule (GSA)
SF-215	- Deposit Ticket (GSA)
SF-224	- Statement of Transactions
SF-1047	- Public Voucher for Refunds (GSA)
SF-1081	- Voucher and Schedule of Withdrawal and Credits (GSA)
SF-1097	- Voucher and Schedule to Effect Correction of Errors (GSA)
SF-1166	- Voucher and Schedule of Payments (GSA)
SF-1180	- Request for Stop Payment (GSA)
SF-1181	- Request for Removal of Stop Payment (GSA)
SF-1184	- Unavailable Check Cancellation (GSA)
SF-5515	- Debit Voucher (GSA)
TFS Form 5901	- Adjustment of Agency Deposits/Debit Voucher
TFS Form 6652	- Statement of Differences
TFS Form 6653	- Undisbursed Appropriation Account

Note: TFS forms are available from the below source of supply:

Supply and Property Management Branch  
Division of Facilities Management  
Bureau of Government Financial Operations  
Department of the Treasury  
Franklin and Union Streets  
Ford Plant, Bldg #12, Room 13  
Alexandria, VA 22314  
Tel: (703) 566-6710

5. REQUIRED REPORTS.

RCS:G-FAC-6017 - The Reconciliation of Deposit Fund Accounts  
RCS:G-FAC-6017 - The Reconciliation of General Fund and Trust Fund  
Revenue with Funds Deposited  
RCS:G-FAC-6024 - Statement of Transaction Report  
RCS:G-FAC-6236 - Reconciliation of the Balance of CG-5215 GL Account  
2120 w/FY Activity  
RCS:G-FAC-6257 - Interest Penalty Payments Report - Prompt Payment  
Act

/s/ T. P. SCHAEFER  
Acting Comptroller

Encl: (1) CH-6 to COMDTINST M7300.4

Non-Standard Distribution:

Bb: Atlantic only (1)  
Bc: 2nd (1); 3rd (6); 1st, 14th (4); 5th, 7th, 8th, 9th (3); 17th (2);  
13th (1) extra  
Ca: Cape Code (1) extra  
Cd: Miami (1) extra  
Ce: San Francisco only (1)  
Ci: San Francisco only (1)  
Dd: Boston, Portland, Southwest Harbor, Woods Hole, Long Island Sound,  
New York, Baltimore, Hampton Roads, Charleston, and Humboldt Bay  
only (1) Dx: Kaneohe only (1)

(G-FAD)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 4266091

COMDTNOTE 7300  
9 DEC 1983

COMMANDANT NOTICE 7300

CANCELLED: 8 JUN 1984

Subj: CH-5 to Comptroller Manual (COMDTINST M7300.4), Volume I,  
Accounting.

1. PURPOSE. This notice provides additions and changes to COMDTINST M7300.4.
2. DIRECTIVES AFFECTED. This change cancels Management and Control of International Transactions (COMDTINST 4230.1E), dated 10/79. It also incorporates the information from Payment of Incorrectly Addressed Invoices (COMDTNOTE 7240), dated 6/80; and Semi-Annual Reporting of Outstanding Debts (COMDTNOTE 7330), dated 3/81.
3. SUMMARY OF CHANGES. Significant changes are marked with a vertical line in the left margin. Part VI, chapters 7 and 8, are new. Editorial changes are not marked. Summary of significant changes follow:
  - a. Part II, paragraph 3-K-5.x.
    - (1) Changes object class 2572 title from "Service - Champus Outpatient" to "Services - Champus Inpatient".
    - (2) Adds object class 2592 with narrative description.
  - b. Part II, paragraphs 3-Y-2 and 3-Y-4. Changes operating guide designator 72.0X to 73.0X.
  - c. Part II, paragraph 4-B-2.a.
    - (1) Adds cost center 70303.
    - (2) Changes cost center 70010 to 70710.
  - d. Part II, paragraph 4-B-24.b. Adds cost center 71947.

3. e. Part IV, paragraph 4-A-5.h. Expands explanation of Packers and Stockyard and Perishable Agriculture Commodities Acts:
  - f. Part IV, paragraph 4-A-6.a(3). Expands procurement procedures.
  - g. Part IV, paragraph 4-A-6.c(3). Adds procedure for incorrectly addressed invoices.
  - h. Part IV, paragraph 4-A-6.d(2). Adds timeframes for scheduling currency payments to U.S. Treasury.
4. ACTION. Remove and insert the following pages:

<u>Remove</u>	<u>Insert</u>
I-1-1	I-1-1
I-2-1 through I-2-3	I-2-1 through I-2-3
II-3-1 through II-3-4	II-3-1 through II-3-4
II-3-9 through II-3-10	II-3-9 through II-3-10
II-3-13 through II-3-18	II-3-13 through II-3-18
II-3-21 through II-3-24	II-3-21 through II-3-24
II-3-29 through II-3-32	II-3-29 through II-3-32
II-3-39 through II-3-122	II-3-39 through II-3-123
II-4-1 through II-4-48	II-4-1 through II-4-47
II-7-1 through II-7-48	II-7-1 through II-7-45
II-8-1 through II-8-10	II-8-1 through II-8-10
IV-4-1 through IV-4-7	IV-4-1 through IV-4-8
IV-9-3 through IV-9-6	IV-9-3 through IV-9-6
VI Table of Contents	VI Table of Contents
	VI-7-1 through VI-7-9
	VI-8-1 through VI-8-5
Yellow cover	Brown cover
Part VI tab - Supply Fund	Part VI tab - Reports and Reconciliations

5. FORMS AVAILABILITY. The following forms referenced in this change are available from the Coast Guard Supply Center, Brooklyn, unless specified. Ordering instructions are in the Catalog of Forms

(CG-218).

CG-3624	- Schedule of Military Payrolls
CG-3652	- Report of Changes to Federal Property
CG-4243	- Expenditure Document and Journal Voucher
CG-4263	- Allotment Journal Voucher
DD-113	- Military Pay Records
DD-1348	- DoD Single Line Item Requisition System Document (MILSTRIP)
DD-1348-1	- DoD Single Line/Release Receipt Document
GSA-1166	- Annual Report of Real Property Owned by the U.S. Government
OF-1017G	- Journal Voucher
SF-2806	- Individual Retirement Record
II-1-1	II-1-1
II-2-1 thru II-2-3	2 II thru 23-3

6. REQUIRED REPORTS.

Annual Report of Quarters Hired Under 14 USC 475 (RCS:G-PS-5130)

/s/ W.P. KOLWOSKY  
Comptroller

Non-Standard Distribution

Bc: 2nd (1); 3rd (6); 1st, 14th (4); 5th, 7th, 8th, 9th (3); 17th (2);  
13th (1) extra

Ce: San Francisco only (1)

Ci: San Francisco only (1)

Dd: Boston, South Portland, Southwest Harbor, Woods Hole, Long Island,  
New York, Baltimore, Portsmouth, Charleston, and Humboldt Bay only  
(1)



COMDTNOTE 7300  
30 JUN 1983

4. FORMS AVAILABILITY. The following forms referenced in this manual are available from the Coast Guard Supply Center, Brooklyn, unless specified. Ordering instructions are contained in the Catalog of Forms (CG-218):

- CG-3067 - Allotment Control.
- CG-3319 - Change in Financial Plan.
- CG-3652 - Report of Changes to Federal Real Property.
- CG-4263 - Allotment Journal Voucher.
- CG-4386 - General Trial Balance.
- CG-4391 - General Ledger Journal Voucher.
- CG-4519 - Reconciliation of Deposit Fund Accounts.
- CG-4520 - Reconciliation of Allotment Status Report and Report of Unavailable Allotments with General Ledger Trail Balances.
- CG-4521 - Reconciliation of Available Funds with Accounts Payable, Accrued Liabilities and Unexpended Balances.
- CG-4522 - Reconciliation of GL Account 8210 - Reimbursable Costs, Operating Expense - with GL Accounts 7710, 7720, 7730 - Sale of Material and Services.
- CG-4523 - Reconciliation of Reimbursable Revenue with Funds Deposited.
- CG-4524 - Comparison of Expenditures Charged to OG-80.00 with Reimbursable Receipts Realized plus Potential Receipts by Fiscal Year.
- CG-4525 - Reconciliation of General Fund and Trust Fund Revenue with Funds Deposited.
- CG-5215 - Reconciliation of the Balance of GL Account 2120 with Fiscal Year Activity Report.
- SF-133 - Report of Budget Execution.
- SF-224 - Statement of Transactions.
- SF-1081 - Voucher and Schedule of Withdrawals and Credits.
- OF 1017g - Journal Voucher.
- IRS Form 1096 - Annual Summary and Transmittal of U.S. Information Returns.
- IRS Form 1099 - Miscellaneous - Information Returns (Rents) TD (IRS).
- IRS Form 1099 - NEC - Information Returns (Rents) TD (IRS).

5. REQUIRED REPORTS.

RCS:G-FAC-6014 - Allotment Status.  
RCS:G-FAC-6016 - General Trial Balance.  
RCS:G-FAC-6017 - Reconciliation Statement.  
RCS:G-FAC-6019 - Operating Cost.  
RCS:G-FAC-6185 - Status Report of Obligations and Outlays.  
RCS:G-FAC-6236 - Reconciliation of the Balance of CG-5215 - GL  
Account 2120 with Fiscal Year Acitivity.

/s/W.P. KOXLOYSKY  
Comptroller

Encl: CH-4 to COMDTINST M7300.4

Non-Standard Distribution:

Bb: Atlantic only (1)  
Bc: 3rd (6); 1st, 14th (4); 5th, 7th, 8th, 9th (3); 17th (2); 13th (1)  
extra  
Ca: Cape Cod (1) extra  
Cd: Miami (1) extra  
Ce: San Francisco only (1)  
Ci: San Francisco only (1)  
Dd: Boston, South Portland, Southwest Harbor, Woods Hole, Long Island,  
New York, Baltimore, Portsmouth, Charleston, and Humbolt Bay only  
(1)  
Dx: Kaneoche only (1)

(G-FAD)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 426-6091

COMDTNOTE 7300  
1 JUL 1983

COMMANDANT NOTICE 7300

CANCELLED: 30 DEC 1983

Subj: CH-3 to Comptroller Manual (COMDTINST M7300.4), Volume I,  
Accounting.

1. PURPOSE. CH-3 provides additions to COMDTINST M7300.4.
2. DIRECTIVES AFFECTED. This manual change supersedes only Sections C, D, J and P of Comptroller Manual (CG-264). Sections F, H, K and M of CG-264 remain in effect.
3. 

<u>ACTION</u>	<u>Remove from CG-264</u>	<u>Insert in COMDTINST M7300.4</u>
	Section C	Part III
	Section D	Part IV
	Section J	Part VIII
	Section P	Part XIII

4. FORMS AVAILABILITY. The following forms referenced in this manual are available from the Coast Guard Supply Center, Brooklyn, unless specified. Ordering instructions are contained in the Catalog of Forms (CG-218):

- CG-2576 - General Mess Operating Statement.
- CG-2688 - Collection Receipt.
- CG-3019 - Receipt for Clothing - Small Stores (Male).
- CG-3019A - Receipt for Clothing - Small Stores (Female).
- CG-3067 - Allotment Control.
- CG-3079 - Money List.
- CG-3089 - Miscellaneous Obligations.
- CG-3090 - Miscellaneous Accrued Expenditures.
- CG-3095 - Daily Summary of Receipt Transactions.
- CG-3096 - Consolidated General Mess Operating Statement.
- CG-3097 - Daily Summary of Expenditure Transactions.
- CG-3114 - Adjustment Form.
- CG-3116 - Stores Account Balance Sheet.
- CG-3319 - Change in Financial Plan.
- CG-3621 - Billing for Sale of Material or Services.
- CG-3624 - Schedule of Military Payrolls.
- CG-3650 - Accounts Receivable Register - Revenue.
- CG-3651 - Accounts Receivable Register - Reimbursements.
- CG-4144 - Operating Guide Summary of Budget Estimates.
- CG-4180 - Toll/Long Distance Telephone Call Authorization.
- CG-4193 - Expenditure Adjustment.
- CG-4232 - Reconciliation of Work-in-Process GL Account 4400.
- CG-4242 - Expenditure and Disbursement Document.
- CG-4244 - Disbursement Document.
- CG-4243 - Expenditure Document and Journal Voucher.
- CG-4245 - Obligation Journal Voucher.
- CG-4254 - Expenditure Account.
- CG-4263 - Allotment Journal Vouchers.
- CG-4273 - Reconciliation of General Ledger Inventory Accounts with Stores Statement.
- CG-4275 - MILSTRIP Bill Processing Sheet.
- CG-4306 - Unfunded Excess Inventory Transfers Coast Guard Supply Fund Account 4920.
- CG-4385 - General Ledger Account.
- CG-4386 - General Ledger Trial Balance.
- CG-4391 - General Ledger Journal Voucher.
- CG-4408 - Cash Control - Appropriation Disbursements.
- CG-4409 - Cash Control - Appropriation Repayment.
- CG-4410 - Cash Control - General Fund Receipt Accounts.
- CG-4411 - Cash Control - Deposit Funds and Other Accounts.
- CG-4412 - Journal Voucher for Transfers - Appropriation Fund and Receipt Account.
- CG-4433 - Allotment - Expenditure Control.
- CG-4482 - Supply Fund Capital Authorization Control.
- CG-4519 - Reconciliation of Deposit Fund Accounts.

4. (cont'd)

- CG-4520 - Reconciliation of Allotment Status Report and Report of Unavailable Allotments with General Ledger Trial Balance Sheet.
- CG-4521 - Reconciliation of Available Funds with Accounts Payable, Accrued Liability and Unexpended Balances.
- CG-4522 - Reconciliation of GL Account 8210, Reimbursable Costs of OE with GL Accounts 7710, 7720 and 7730, Sale of Materials and Services.
- CG-4523 - Reconciliation of Reimbursable Revenue with Funds Deposited.
- CG-4524 - Comparison of Expenditures Charged to OG-80.00 with Reimbursable Receipts Realized Plus Potential Receipts by Fiscal Year.
- CG-4525 - Reconciliation of General Fund and Trust Fund Revenue with Funds Deposited.
- CG-4827 - Inter-office Transfer Voucher.
- CG-4590 - Summary of Stores Transactions for Coast Guard Supply Fund.
- DD-428 - Communication Service Authorization.
- DD-553 - Deserter/Absentee Wanted by the Armed Services.
- DD-652 - Uniform Service Meal Ticket.
- DD-1155 - Order for Supplies or Services.
- DD-1351-2- - Travel Voucher or Sub-voucher.
- DD-1384 - Transportation Control and Movement Document.
- SF-44 - Purchase Order - Invoice - Voucher.
- SF-215 - Deposit Ticket.
- SF-224 - Statement of Transaction.
- SF-238 - Simplified Inter-Governmental Billing and Collection (SIBAC) System Adjustment Voucher for Charge-backs.
- SF-1034 - Public Voucher for Purchases and Services Other than Personal.
- SF-1047 - Public Voucher for Refunds.
- SF-1080 - Voucher for Transfers Between Appropriations and/or Funds.
- SF-1081 - Voucher and Schedule of Withdrawals and Credits.
- SF-1097 - Voucher and Schedule to Effect Correction or Errors.
- SF-1103 - U.S. Government Bill of Lading.
- SF-1113 - Public Voucher for Transportation Charges.
- SF-1129 - Reimbursement Voucher.
- SF-1151 - Non-expenditure Transfer Authorization.
- SF-1157 - Claim for Fees and Mileage of Witness.
- SF-1164 - Claim for Reimbursement for Expenditure on Official Business.

COMDTNOTE 7300  
1 JUL 1983

4. (cont'd)..

- SF-1166 - Voucher and Schedule of Payments.
- SF-1169 - Transportation Request.
- SF-1170 - Redemption of Unused Tickets.
- SF-1219 - Statement of Accountability.
- SF-5515 - Debit Voucher.
- GSA-1166 - Annual Report of Real Property Owned by U.S.  
Government.
- DOT-2270.2- Record of Cash Receipts.

5. REQUIRED REPORTS.

- RCS:G-FAC-6014 - Allotment Status.
- RCS:G-FAC-6015 - Administrative Reservations.
- RCS:G-FAC-6016 - General Ledger Trial Balance.
- RCS:G-FAC-6017 - Reconciliation Statements.
- RCS:G-FAC-6019 - Operating Cost.
- RCS:G-FAC-6022 - Certification of Year-end Receivable and Unpaid  
Obligations.
- RCS:G-FAC-6032 - Summary of Stores Transactions.
- RCS:G-FAC-6210 - Requirement for Semi-Annual Report of Coast  
Guard Expenditures for Presidential Security.
- RCS:G-FAC-6248 - Pollution Fund Receivables Report.
- RCS:G-FAC-6257 - Interest Penalty Payments Report - Prompt  
Payment Act.

/s/ W.P. KOZLOVSKY  
Comptroller

Non-Standard Distribution:

- Bb: Atlantic only (1)
- Bc: 3rd (6); 1st, 14th (4); 5th, 7th, 8th, 9th (3); 17th (2); 13th (1)  
extra
- Ca: Cape Cod (1) extra
- Cd: Miami (1) extra
- Ce: San Francisco only (1)
- Ci: San Francisco only (1)
- Dd: Boston, South Portland, Southwest Harbor, Woods Hole, Long Island,  
New York, Baltimore, Portsmouth, Charleston, and Humboldt Bay only  
(1)
- Dx: Kaneohe only (1)

(G-FAC)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 755-7667

COMDTNOTE 7300  
28 APR 1983

COMMANDANT NOTICE 7300

CANCELLED: 28 OCT 1983

Subj: CH-2 to Comptroller Manual (COMDTINST M7300.4), Volume I.

1. PURPOSE. CH-2 provides additions to and a substitution to Volume I (Accounting) of the Comptroller Manual.
2. DIRECTIVES AFFECTED. This manual change supersedes only Sections E, H, K, L, M, N, R, and S of Volume I of the Comptroller Manual (CG-264). Sections C, D, F, J, and P of CG-264 remain in effect. Part IV will be published in CH-3. Until CH-3 is received, refer to Part D of CG-264 for the information cited in these references.
3. REFERENCE TO THE MANUAL INSTRUCTION. Reference to the material contained in this manual will be made to specific part, chapter, section, and paragraphs. For example, "paragraph 5-B-3. of Part II" refers to Part II, chapter 5, section B, paragraph 3.
4. ACTION

<u>Remove</u>	<u>Replace with</u>
II-2-2	II-2-2
Section E	Part V
Section H	Part VII
Section K	Part IX
Section L	Part X
Section M	Part XI
Section N	Part XII
Section R	Part XV
Section S	Part XVI

COMDTNOTE 7300  
28 APR 1983

5. SIGNIFICANT CHANGES. Part X, Property Accounting, is a complete rewrite of Section L, CG-264.
  
6. FORMS AVAILABILITY. Forms referenced in this manual are available from Coast Guard Supply Center, Brooklyn, unless specified. Ordering instructions are contained in Catalog of Forms (CG-218):
  - a. CG-2582 - Proceedings of a Board of Survey
  - b. CG-3079 - Money List
  - c. CG-3089 - Miscellaneous Obligation Document
  - d. CG-3095 - Daily Summary of Receipt Transactions
  - e. CG-3097 - Daily Summary of Expenditure Transactions
  - f. CG-3103 - Work Order
  - g. CG-3116 - Store Account Balance Sheet
  - h. CG-3168 - Work Order Control
  - i. CG-3415 - Recapitulation of Work Order Costs
  - j. CG-3652 - Report of Changes to Federal Real Property -  
Acquisition
  - k. CG-3913 - Industrial Operating Cost Report
  - l. CG-3914 - Analysis of Industrial Work Order
  - m. CG-4231 - Industrial Travel Cost Report
  - n. CG-4232 - Reconciliation of Work-in-Process Account
  - o. CG-4243 - Expenditure Document - Journal Voucher
  - p. CG-4244 - Disbursement Document
  - q. CG-4273 - Reconciliation of GL Inventory Accounts with Stores  
Statements
  - r. CG-4327 - Vehicle Acquisition Disposal Report
  - s. CG-4827 - Inter-office Transfer Voucher
  - t. DOT Form 4200.1.1 - Procurement Request
  - u. SF-1080 - Voucher for Transfer Between Appropriations and/or  
Funds (Disbursement) (available from GSA)

7. REPORTS. The following reports are listed in this manual:
  - a. RCS: G-FAC-6200 - Industrial Operating Cost Report
  - b. RCS: G-FAC-6202 - Analysis of Work Order Costs by Class of Unit
  - c. RCS: G-FAC-6203 - Analysis of Industrial Work Orders
8. COMPTROLLER MANUAL BINDERS. Special 3-ring binders for the new Comptroller Manual series are available from the Coast Guard Supply Center, Brooklyn. Stock number 7510-01-114-3612 applies. Nomenclature is BINDER, COMPT MAN 2 IN. Cost is \$7.50 each. Two binders are required to hold all parts of the completed Volume I.

/s/W. P. KOZOVSKY  
COMPTROLLER

Encl. (1) CH-2 to COMDTNOTE 7300

Non-Standard Distribution

Bb: Atlantic only (1)  
Bc: 3rd (6); 1st, 14th (4); 5th, 7th, 8th, 9th (3); 17th (2); 13th (1) extra  
Ca: Cape Cod (1) extra  
Cd: Miami (1) extra  
Ce: Alameda only (1)  
Ci: Fort Point only (1)  
Dd: Boston, Portland, Southwest Harbor, Woods Hole, Long Island Sound, New York, Baltimore, Hampton Roads, Charleston, and Humboldt Bay only (1)  
Dx: Kaneohe only (1)

(G-FAC)

2100 Second Street, S.W.  
Washington, DC 20593-0001  
(202) 755-7667

COMDTINST M7300.4  
20 JAN 1983

COMMANDANT INSTRUCTION M7300.4 (Old CG-264)

Subj: Comptroller Manual, Volume I (Accounting)

1. PURPOSE. Commandant Instruction M7300.4 is an official publication of the U.S. Coast Guard consisting of detailed administrative instructions and procedures concerning accounting principles and objectives in the U.S. Coast Guard.
2. DIRECTIVES AFFECTED. This Manual supersedes only Sections A and B of Volume I of the Comptroller Manual (CG-264). All other sections of CG-264 remain in effect.
3. REFERENCE TO THE MANUAL INSTRUCTION Reference to the material contained in this Manual will be made to specific part, chapter, section, and paragraphs. For example, "Paragraph 5-B-3. of Part II" refers to Part II, Chapter 5, Section B, Paragraph 3.
4. ACTION. District commanders and unit commanding officers shall ensure compliance with the provisions of this Manual.
5. CHANGES. Changes to this Manual will be consecutively numbered and will include reprinted pages, when necessary. Comments and recommendations pertaining to this Manual shall be addressed to Commandant (G-FAC).

6. SUMMARY OF CHANGES. These are significant changes to old Comptroller Manual (CG-264):

<u>Pages</u>	<u>Paragraphs</u>	<u>Type of Changes</u>
II-3-3	3-C-1	Added object class code 1925 with description change.
II-3-18/9	3-I-4	Changed titles on object class codes 1131 and 1134.
II-3-19	3-I-4	Added new object class code 1137 for " <u>Part-time Temporary and Indefinite Appointments</u> ".
II-3-24	3-J-2(c)(2)	Added " <u>Non-temporary Storage of HHG for Periods Involving More Than One Fiscal Year</u> ". Costs are charged to FY in which the service is rendered.
II-3-29	3-K-2	Added " <u>General Support - Health Care</u> " including new cost centers and descriptions.
II-3-41/2	3-K-5	Added medical object class codes 2570 through 2574 with descriptions.
	3-K-5	Changed description of object class code 2575.
II-3-51	3-K-5	Added new object class code 4301 "Interest Penalties" with description.
II-3-84	3-R-4	Added 4.e. covering Phase 2 travel costs and description.
II-3-103/4	3-Y	Added 3-Y <u>Cost Distribution</u> with new object class codes and cost centers for Retired Pay Appropriation to include medical.
II-4-1/5	4-B-2/3	Added new cost centers 70011 (G-CC), 70012 (G-CPI), 70250 (G-FAD), 71070 Regional Transportation Representative, and 71090 Information Resources Staff (dt).

20 JAN 1983

6. SUMMARY OF CHANGES. (cont'd)..

<u>Pages</u>	<u>Paragraphs</u>	<u>Type of Changes</u>
II-4-16	4-B-24	Added cost center 71946 for Cape Hatteras.
II-4-40	4-C-1	Added cost centers 79823/4/8/9 for General Support. Added 79830 Special Vice Presidential Task Force, Southeast U.S. Law Enforcement.
II-8-7	8-E-2	Added 69X5170 Deepwater Port Liability Fund.

7. FORMS AVAILABILITY. The following forms referenced in this manual are available from Coast Guard Supply Center, Brooklyn. Ordering instructions are contained in Catalog of Forms (CG-218):

- a. CG-4243 - Expenditure Document - Journal Voucher.
- b. CG-4263 - Allotment Journal Voucher.
- c. CG-3652 - Report of Changes to Federal Real Property.
- d. CG-4412 - Journal Voucher for Transfer - Appropriation Fund & Receipt Accounts.
- e. DD-1348 - DOD Single Line Item Requisitioning System Document.
- f. DD-1348-1 - DOD Single Line Item Release/Receipt Document.
- g. SF-1080 - Voucher for Transfers Between Appropriations and/or Funds (Disbursement).
- h. OF-1017-G - Journal Voucher

/s/W. P. KOZOVSKY  
COMPTROLLER

## Non-Standard Distribution

Bb: Atlantic only (1)  
 Bc: 3rd (6); 1st, 14th (4); 5th, 7th, 8th, 9th (3); 17th (2); 13th (1) extra  
 Ca: Cape Cod (1) extra  
 Cd: Miami (1) extra  
 Ce: San Francisco only (1)  
 Ci: San Francisco only (1)  
 Dd: Boston, South Portland, Southwest Harbor, Woods Hole, Long Island, New York, Baltimore, Portsmouth, Charleston, and Humboldt Bay only (1) Dx: Kaneohe only (1)

**COMPTROLLER MANUAL (COMDTINST 7300.4)**

**VOLUME I, ACCOUNTING**

**LIST OF EFFECTIVE PAGES**

The following is a list of pages in force through Change Number 12 to Volume I, Accounting. After the sheets of this change been carefully inserted, use it to verify the accuracy of the Volume. Refer to Directives, Publications and Reports Index (COMDTNOTE 5600) for ordering instructions and source of procurement.

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CHAPTER 1. INTRODUCTION

- A. Statutory Responsibility. The Budget and Accounting Procedures Act of 1950 places the responsibility for establishing and maintaining adequate systems of accounting and internal control upon the head of each executive agency. These systems must conform to the accounting principles, standards and related requirements prescribed by the Comptroller General of the United States in accordance with that law. Uniform accounting principles and standards are established for the Department of Transportation by the Secretary of Transportation.
  
- B. Principles. The principles governing the accounting program of the Coast Guard form the basis and manner in which financial events are recorded and results reported. The principles provide a consistent framework to satisfy all regulatory and Coast Guard management reporting, and permit adequate requirements with safeguards for Coast Guard resources: they are in conformance with Department of Transportation's accounting principles.

## CHAPTER 2. OBJECTIVES

- A. Accounting System. This manual contains instructions and procedures for the maintenance and operation of the Coast Guard accounting system. The purpose of the system is to:
1. Produce meaningful and timely financial information useful in the management of the Coast Guard at all levels of command.
  2. Provide control over and accountability for all funds, property and other assets for which the Coast Guard is responsible.
  3. Provide reliable accounting results to support budget requests and financial information required by the Office of Management and Budget (OMB).
  4. Permit reconciliation of Coast Guard accounts with the central accounting and reporting operations of the Treasury Department.
- B. Principal Features of the Coast Guard accounting system are:
1. The maintenance of a decentralized system of accounts in each district office and major Headquarters units designed to meet day-to-day management requirements of these commands.
  2. The servicewide integration of the decentralized accounts using reciprocal accounts maintained by the Headquarters and field accounting offices for recording inter-office transactions.
  3. The maintenance of accounts on an accrual basis.
  4. The application of control techniques which prevent obligations or expenditures from exceeding the amounts targeted or appropriated.
  5. The recording and reporting of financial transactions as obligations as prescribed by Section 1311 of the Supplemental Appropriation Act of 1955.
- C. Cost Accounting. The Coast Guard accounting system provides for the classification, assignment and accumulation of the cost of resources consumed. The system uses unique cost centers to identify responsibilities, activities, organizational units and programs. Comparison and analyses of selected cost centers over different time periods provides management with a technique to control and evaluate current operations.

- 2-D. Industrial Accounting. Industrial activity at the YARD, AR&SC, Coast Guard Supply Center and other designated bases is recorded in a job cost accounting system. The system provides for the collection of labor, material, other expenses and overhead costs through assigned work orders. Unfinished work orders are assets in the same manner as items held in inventory. Completed work orders, showing total costs incurred, are cleared from the industrial account each month and charged to benefiting units and programs.
- E. Inventory Accounting. Inventories of operating and maintenance supplies, materials and equipment maintained at designated Coast Guard authorized stocking and issuing units are carried as resources available for issue and use in future periods.
- F. Financial Reporting. The Coast Guard accounting system is designed to provide meaningful and timely financial reports for Coast Guard management purposes at all levels from the fund administrator to the operating unit. The frequency of reports is as follows:
1. The detail of fund status reports is available each time the system is updated and is distributed to selected operating units.
  2. Monthly servicewide appropriation status summary reports are prepared by Commandant (G-FAC).
  3. Monthly servicewide summary reports to other agencies are prepared by Commandant (G-FAC).
  4. Quarterly servicewide operating cost summary reports which distribute costs incurred by operating units to Coast Guard missions and programs based on operational mission performance of units are prepared by Commandant (G-FAC).
- G. Internal Control Review. The Coast Guard inspection program affords an opportunity for review and appraisal of the effectiveness and efficiency of financial management operations, including the accuracy, propriety and reliability of the financial accounting records, controls and reports. Identified deficiencies are evaluated, recommendations for remedial actions presented objectively to management, and follow-up procedures employed to ensure that corrective actions have been initiated and that results are effective. An outline of how to conduct Internal Control Reviews (ICRs) as required by the Office of Management and Budget (OMB) Circular A-123 and the Federal Managers' Financial Integrity Act of 1982 appears in the Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation, Part I, chapter 1.

2-H. Cash Management Policies and Objectives. The Coast Guard's objectives in the field of cash management parallel those pursued by OMB, the Department of Treasury and the Department of Transportation (DOT). The successful implementation of these policies makes good business sense and results in more productive use of available funds. Generally the Coast Guard's cash management policies are:

1. Receivables. Policies regarding non-government receivables are:

- a. Prepare billings promptly upon delivery of goods or services.
- b. Assess late payment penalties on past due accounts.
- c. Aggressively follow up on overdue accounts.

Procedures on the management of receivables, including the application of late charges, are in Part IV, section 7-A-3 of this manual.

2. Payables. Policies regarding payables are:

- a. Develop a system of scheduling disbursements so payments are made on time, but not later than the due date.
- b. Exercise discount options when advantageous to the government.
- c. Observe Prompt Payment Act requirements.

Procedures on the management of disbursements are in Part IV, chapter 4 of this manual.

3. Cash. Policies regarding transmission and deposit of collections are:

- a. Transmit collections by offices in dispersed locations to the appropriate accounting office on a daily basis. See Part IV, section 8-B of this manual for details and exceptions.
- b. Accounting offices must make deposits of collections on a daily basis. See Part IV, section 8-D of this manual for details and exceptions.

4. Review of Cash Management Policies. The effectiveness of Coast Guard cash management policies will be reviewed periodically by internal inspection. Commandant (G-FAC) will make an annual summary report on cash management practices to the Office of the Secretary of Transportation.

2-H-5. Comprehensive Guidance. Further instructions for implementation of cash management objectives and requirements in the Coast Guard are found in Part IV, chapter 1 of this manual.

I. Applicability. The official Coast Guard accounts will be maintained at Headquarters, the 12 district offices, YARD, Academy, AR&SC and Supply Center as prescribed by this manual.

PART II

TYPES OF ACCOUNT CLASSIFICATIONS

PART II

TYPES OF ACCOUNT CLASSIFICATIONS

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## CHAPTER 1. BUDGETARY CLASSIFICATIONS

- A. Administrative Targets. For budgetary purposes, fund targets are established by Appropriations Managers and distributed to headquarters offices, district offices, and headquarters units. The targets are broken down by types of costs controlled by organizational units at headquarters and in the field. Chapter 2 of this part contains a listing of administrative target units. Chapter 3 of this part defines the types of costs chargeable to each operating guide (OG).
- B. Obligation and Expenditure Classifications.
1. Cost Centers. Expenditures are classified for most purposes by operating units (OPFAC), organizational components, programs or projects. The instructions governing the distribution of costs and the accounts to be used are in Chapters 3 and 4 of this part.
  2. Object Classes. Obligations and expenditures are further classified according to the nature of costs incurred, such as personal services, travel, materials, contractor services, etc. These transactions are assigned a four (4) digit code. These codes are defined in Chapter 3 of this part.
- C. Other Accounting Classifications.
1. General Ledger Accounts. The general ledger contains control accounts for assets, liabilities, capital, revenue and expenses. The chart of accounts is in Chapter 7 of this part.
  2. Fund Accounts. Appropriation, receipt and other fund account symbols and titles are assigned by the Treasury Department. The accounts peculiar to the Coast Guard are listed in Chapter 8 of this part. These accounts are used in accounting and reporting for receipts and disbursements and where applicable for identifying subsidiary general ledger accounts.
  3. Disbursing Identification Numbers. Each accounting office is assigned an eight (8) digit accounting station number to identify disbursing and collection transaction affecting the central accounts of the Treasury Department. These identification numbers are listed in Chapter 9 of this part.

CHAPTER 2. ADMINISTRATIVE TARGET UNITS

A. Administrative Target Unit Identification.

1. Definition. Administrative target units are those Coast Guard units that receive administrative operating targets from Headquarters Appropriations Managers to expend appropriated funds. They administer and control these funds as provided in the Manual of Budgetary Administration (COMDTINST M7100.3)
2. Numerical Identification Codes. A two-digit numerical code is assigned to identify each administrative target unit. This code number is shown as a prefix to operating guide and project numbers and is an integral part of the numerical identification system; it must be shown on all documents and records affecting operating targets, obligations and expenditures.
3. Accounting for Operating Targets. The accounting offices at Headquarters, district offices, Academy, Brooklyn, AR&SC and YARD maintain accounts covering funds provided by administrative operating targets. Several accounting offices also furnish off-site accounting service for Headquarters units which receive administrative operating targets. The following list shows the numerical code number assigned to each administrative target unit. The list also shows the accounting office responsible for maintenance of official accounting records for the Headquarters units.

Headquarters - Administrative Target Units

CODE

- 98 Headquarters - Administrative. Operating targets are made to Headquarters for maintenance and operation of Headquarters.
- 99 Headquarters - General. Operating targets are provided to Headquarters for servicewide benefit.

2-A-3. (cont'd)..

DISTRICT OFFICES - ADMINISTRATIVE TARGET UNITS

<u>CODE</u>	<u>DISTRICT</u>	<u>LOCATION</u>
01	1st	Boston, Massachusetts
02	2nd	St. Louis, Missouri
05	5th	Portsmouth, Virginia
07	7th	Miami, Florida
08	8th	New Orleans, Louisiana
09	9th	Cleveland, Ohio
11	11th	Long Beach, California
13	13th	Seattle, Washington
14	14th	Honolulu, Hawaii
17	17th	Juneau, Alaska

HEADQUARTERS UNITS - DESIGNATED AS ADMINISTRATIVE TARGET UNITS

<u>CODE</u>	<u>UNIT</u>	<u>ACCOUNTING OFFICE</u>
23	CG Resident Inspection Office, Bath, Maine	1st CG District
25	CG Resident Inspection Office, Seattle, WA	13st CG District
29	CG Resident Inspection Office, Middletown, RI	1st CG District
32	Maintenance and Logistics Command (MLC), Governors Island, NY	MLC Atlantic
33	Maintenance and Logistics Command (MLC), Alameda, CA	MLC Pacific
35	CG Supply Center, Brooklyn, NY	SUPCEN
40	CG Aircraft Repair & Supply Center, Elizabeth City, NC	AR&SC
42	CG Air Station, Washington, DC	Headquarters
50	CG Station, Alexandria, VA	Headquarters
52	CG OMEGA Navigation System Center, Washington, DC	Headquarters
53	CG Pay and Personnel Center, Topeka, KS	2nd CG District
54	CG Intelligence Coordination Center, Washington, DC	Headquarters
55	CG Electronics Engineering Center, Wildwood, NJ	Headquarters
60	CG Academy, New London, CT	Academy
71	CG Institute, Oklahoma City, OK	2nd CG District
74	CG Training Center, Petaluma, CA	MLC Pacific
75	CG Reserve Training Center, Yorktown, VA	Headquarters
76	CG Aviation Training Center, Mobile, AL	8th CG District
77	CG Training Center, Cape May, NJ	Headquarters

2-A-3 (cont'd)..

80	CG	YARD, Baltimore, MD	YARD
81	CG	Research and Development Center, Groton, CT	Academy
96	CG	Activities Europe	Headquarters

B. Headquarters Units Funded By Other Units.

1. Units Not Receiving Operating Targets. Some Headquarters units do not receive direct administrative operating targets because of the relatively small amount of funds required to finance them. For this reason, they are supported by operating targets provided to districts, MLC's or Headquarters. The units involved and supporting administrative target units are listed below:

<u>UNIT</u>	<u>SUPPORTING UNIT</u>
CG Training Center, Governors Island, NY	MLC Atlantic
CG Aircraft Program Office, Grand Prairie, TX	Headquarters
CG Aircraft Program Office, Marietta, GA	7th CG District
CG Detachment, NOAA Data Buoy Office, NSTL Station, MS	8th CG District
COMDAC Support Facility, Portsmouth, VA	5th District
Ship Introduction Unit	5th CG District
Marine Safety Center, Washington, DC	Headquarters
CG Aviation Technical Training Center, Elizabeth City, NC	AR&SC

Area Offices:

Atlantic Area, New York, NY	MLC Atlantic
Pacific Area, San Francisco, CA	MLC Pacific

Administrative Law Judges:

Boston, MA	1st CG District
New York, NY	1st CG District
St. Louis, MO	2nd CG District
Baltimore, MD	5th CG District
Norfolk, VA	5th CG District
Jacksonville, FL	7th CG District
New Orleans, LA	8th CG District
Houston, TX	8th CG District
Long Beach, CA	MLC Pacific
San Francisco, CA	MLC Pacific
Seattle, WA	13th CG District

2-B-1 (cont'd)

UNITS

SUPPORTING UNITS

National Strike Forces:

Pacific (PAC) Area Strike Team, San Francisco, CA	MLC Pacific
Atlantic (LANT) Area Strike Team, Mobile, AL	8th CG District

Resident Inspector Offices:

Florence, AL	2nd CG District
Fountain Valley, CA	MLC Pacific

| Maintenance and Logistics:

CG Facility Design and Constructive Center  (LANT), Norfolk, VA	5th CG District
CG Facility Design and Construction  Center (PAC), Seattle, WA	MLC Pacific

CHAPTER 3. BUDGETARY AND EXPENDITURE CLASSIFICATIONS

A. Operating Guide and Project Identification.

1. Budgetary Controls. This chapter contains the operating guide and project codes used in the Coast Guard to identify funds made available by Appropriation Managers to Administrative Target Units (ATU). The numerical identity of targets must be retained throughout the accounting process for each authorization. This chapter also defines the types of expenses to be financed under the various appropriations, operating guides and projects.
  - a. Fiscal Year Identification. Target identification contains a fiscal year designator. The last digit of the fiscal year becomes a prefix to the ATU number, except for AC&I, RDT&E, Bridge Alteration, Pollution and Supply Fund projects. See section Z of this chapter. The fiscal year designator must be retained at the district accounting office for each ATU until the appropriation has lapsed. See Chapter 8 of this Part. When the appropriation lapses, the fiscal year designator is changed to symbol "M" to indicate that the undisbursed balance has been transferred to a successor appropriation. See Chapter 10, Part IV of this manual.
  - b. Vacant.
2. Target Pickups. In some cases, ATU's are authorized to pick up targets monthly, equal in amount to obligations they incur rather than receiving specific targets, i.e., OG-01.01, 01.02, 08.00, 20.XX, etc. Identify these target pickups by operating guide code and fiscal year. Current fiscal year target pickups are recorded automatically in the DIAS system. In other accounting systems they are manually recorded and documented on the Target Journal Voucher (CG-4263).
3. Point Accounts. ATUs may provide authority to expend funds to subordinate units. When this is done, the primary operating guide is expended to identify the sub-unit by adding a two-digit decimal suffix to the operating guide, called a point account. For example:

5 - 05 - 45. 00. 01

1/ 2/ 3/ 4/ 5/   /

1/ Denotes fiscal year.

2/ Denotes ATU.

3/ Denotes operating guide.

4/ Denotes Headquarters sub-account number.

5/ Denotes field sub-account number.

6/

3-B. Expenditure Classifications.

1. Object Classifications. OMB Circular No. A-12 prescribes a two digit numbering system for classifying financial transactions involving obligations and accrued expenditures. To meet internal requirements, the Coast Guard expanded the system to four positions. The object classifications to be used for each appropriation and operating guide or project are shown in this chapter.

a. Exceptions To Standard Classification. The object classifications shown in this chapter do not apply to the following:

- (1) CG YARD Fund (Part VII of this manual).
- (2) CG Supply Fund (Part VIII of this manual).
- (3) CG Cadet Fund (Part XI of this manual).
- (4) AR&SC (Part IX of this manual).
- (5) Account 19.00 - Industrial accounting transactions (Part V of this manual).

b. Vacant.

2. Vacant.

C. Special Object Classes.

1. Purpose. Some expenditure classifications are used to meet specific Coast Guard accounting requirements (e.g., clearing or redistribution codes). The object classes shown below may be used under any fund, providing the expenditure classification meets the descriptions shown. The special classes are described in this section rather than repeating the descriptions under each operating guide definition.

OBJECT CLASS            DESCRIPTION

No.

1910    REPAIR CREDITS  
Credit this account with estimated cost of repair or overhaul of allowance list spares and Class 265 inventory on work orders or by contract.

3-C-1. (cont'd)..

<u>OBJECT CLASS</u>	<u>DESCRIPTION</u>
<u>No.</u>	
1920	<u>BAQ/VHA/HA FORFEITURES</u> Use to record the value of BAQ/VHA/HA which is forfeited by a military member when the member occupies "public quarters" in a housing complex listed in paragraph 4-B-21 of this Part or is provided leased housing as described in paragraph 4-B-25 of this Part.
1925	<u>REDISTRIBUTED QUARTERS AND HOUSING ALLOWANCES</u> Use to record redistribution of BAQ/VHA/HA to the benefiting units. See paragraphs 4-B-24 and 4-B-25 of this Part.
1930	<u>REDISTRIBUTED EXPENSE</u> Use to record redistribution of expense (other than object account 1931 expense) between cost accounts and/or operating guides.
1931	<u>REDISTRIBUTED MILITARY LABOR</u> Use to record adjustments of military labor transferred between categories of expense at industrial bases. See Part V of this manual.
1932	<u>REDISTRIBUTED EXPENSE FOR SPECIAL ACTIVE DUTY FOR TRAINING (SADT) AND TEMPORARY ACTIVE DUTY (TEMAC)</u> Use to record adjustments of Reserve SADT and TEMAC pay and allowances transferred between OG-01 and other operating guides. See section 3-V of this manual.
1970	<u>DONATED MATERIAL APPLIED TO OPERATIONS</u> Use to record cost of material and equipment donated to a Coast Guard unit or program from other appropriations or government agencies.

D. Standard Object Classes for Travel and Transportation.

1. Purpose. The object classes for travel and transportation are described in this paragraph rather than repeating the description under each operating guide description. These codes are standard for each operating guide and appropriation. See paragraph 3-F-3 of this manual for applicability.

<u>OBJECT CLASS</u>	<u>DESCRIPTION</u>
<u>No.</u>	
211X	<u>TRAVEL-PCS</u>

OBJECT CLASS

DESCRIPTION

No.

- 2113 MEMBER TRAVEL EXPENSE  
Travel expenses (including meal tickets) of:
- (1) Military and civilian personnel incident to change of station.
  - (2) Personnel to first duty station upon recall to active duty from retired status, inactive status or upon first appointment.
  - (3) Retirees from last duty station.
  - (4) Member to home of selection under the provisions of paragraph M4158-1a of JTR.
- Notes: (a) Include under OG-20 TD travel costs for the military member when authorized in connection with a PCS, except that TD travel costs of military members to and from schools, the cumulative duration of which is less than 20 weeks, will be charged to OG-56.
- (b) Intra-district transfers of civilians and non-rated personnel are chargeable to OG-30.
- 2114 DEPENDENT TRAVEL EXPENSE  
Travel expense of dependents of military and civilian personnel and transportation of remains of deceased dependents of military personnel.
- 212X TRAVEL - PCS FOR TRAINING
- 2121 OFFICER CANDIDATES  
Travel of officer candidates to OCS.
- 2122 RECRUITS  
Travel of recruits from place of enlistment to recruit training, and from recruit training to advanced training or first duty station (excludes Reserve Program Initial Active Duty Training (IADT); e.g. RP and RK.
- 2123 RESERVE PROGRAM (IADT)  
Travel of Reserve Program IADT: (1) RP from place of enlistment to recruit training; (2) RK (Phase 1) from place of enlistment to recruit training; and (3) RK (Phase 2) from home to advance or OJT.

3-D-1. (cont'd)..

OBJECT CLASS                      DESCRIPTION

No.

2124	<u>CADET</u> Travel of cadet designees and rejected designees to and from Coast Guard Academy incident to entrance.
2125	<u>TRAVEL FOR ENLISTMENT</u> Travel costs of applicants for enlistment and rejected applicants.
213X	<u>TRAVEL FOR TRAINING</u> TD or TAD travel cost, including per diem for:
2131	<u>OFFICER PERSONNEL</u>
2132	<u>ENLISTED PERSONNEL</u> (except to Class A training)
2133	<u>ENLISTED PERSONNEL</u> (to Class A training; exclusive of recruits - see object class 2122)
2134	<u>CIVILIAN PERSONNEL</u>
2135	<u>AUXILIARISTS</u>
2136	<u>CADETS</u>
214X	<u>LEASE OF PASSENGER VEHICLES</u>
2141	<u>LEASE OF PASSENGER VEHICLES</u> Lease or rental of passenger vehicles from interagency motor pool services and from commercial sources.
	Note: Charge vehicle rentals under travel orders to object classes under which travel is performed.
215X	<u>TRAVEL - PROGRAM</u>
2151	<u>OPERATIONAL TRAVEL</u> Travel expense (including vehicle rental while in travel status) related to accomplishing any of the 14 Coast Guard operating programs. This object class includes pollution response, marine investigations, ANT teams, flight crews, ferry crews, BOSDETS, conferences for the establishment of regulations, etc.

3-D-1. (cont'd)..

OBJECT CLASS

DESCRIPTION

No.

- 2152      SUPPORT OF COAST GUARD OPERATIONS AND PROGRAMS  
Travel expense (including vehicle rental while in travel status) related to the designated Coast Guard support missions. These include Public and International Affairs, Communications, Engineering, Comptroller, etc. Travel in this class includes inspections, audits, SAT evaluation teams, legal travel to conduct court martials, recruiting, travel for engineering maintenance in support of operating units, etc.
- 2153      TRAVEL BETWEEN SHIPYARD AND HOMEPORT  
Travel expense of military members from shipyard to homeport and return as authorized by PL 91-210.
- 2154      PATIENT AND ESCORT TRAVEL  
Transportation cost of patients and escorts including authorized transportation of military dependents. Travel of escorts in connection with transportation of remains of deceased personnel. Costs for aero medical evacuation by DOD and civilian air ambulance.
- 2155      EMERGENCY LEAVE  
Travel expenses for charges relating to funded emergency leave via government transportation, or commercial transportation when government transportation is not reasonably available, for:
- (1) Members and command-sponsored dependents serving on permanent duty overseas or members on ships operating outside the United States.
  - (2) Members on ships or units away from their homeport.
  - (3) Members on temporary duty away from their permanent duty station inside and outside the United States.
- 216X      TRAVEL - OTHER
- 2163      TRAVEL - ADMINISTRATIVE - Speeches/Presentations/Panels  
Travel expense (including vehicle rental while in travel status) for the purpose of making a speech or a presentation, delivering a paper, being a panel member or taking part in a formal program.

3-D-1. (cont'd)..

OBJECT CLASS                      DESCRIPTION

No.

- |  |      |  |
|--|------|--|
|  | 2165 | <u>TRAVEL - ADMINISTRATIVE - DOT/Coast Guard Conferences</u> |
|  |      | Travel expense (including vehicle rental while in            |
|  |      | travel status) for attending meetings and conferences        |
|  |      | sponsored or initiated by DOT/CG to discuss topics of        |
|  |      | general interest. Examples are travel expenses for:          |
|  |      | (1) Routine or periodic trips to attend staff meetings.      |
|  |      | (2) Awards ceremonies.                                       |
|  | 2166 | <u>TRAVEL - ADMINISTRATIVE - Non DOT/Coast Guard</u>         |
|  |      | <u>Conferences</u>   |
|  |      | Travel expense (including vehicle rental while in            |
|  |      | travel status) performed for administrative purposes;        |
|  |      | and, not sponsored or initiated by DOT/CG. Examples          |
|  |      | are travel expenses for:                                     |
|  |      | (1) Attendance or participation at conferences,              |
|  |      | meetings or symposiums where the purpose for                 |
|  |      | gathering is of general interest. Attendance                 |
|  |      | indicates Coast Guard interest.                              |
|  |      | (2) Technical exhibitions.                                   |

E. Military Standard Requisitioning and Issue Procedure (MILSTRIP)  
Fund Codes.

1. What is MILSTRIP? It is a system for requisitioning and issuing material within and between Coast Guard, Department of Defense (DOD), and General Services Administration (GSA) supply activities on a single line item basis. DOD Single Line Item Requisition System Document (DD-1348) is the basic MILSTRIP requisitioning system document.
2. Purpose of Fund Codes. Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation contains procedures for preparing DD-1348. The instructions require entry of a two-character fund code on DD-1348 to provide a means of classifying the expense for accounting purposes.
3. Operating Expense Fund Codes. Two types of fund codes are provided under the operating expense appropriation to develop required accounting classifications.
  - a. Regular Fund Codes. These are two-character alpha codes. The first character identifies the target operating guide to be charged. The second character identifies the object class. The operating guides and object class codes are shown in sections 3-F through 3-AA of this Part. OPFAC cost centers must be used with these codes to provide

3-E-3. a. (cont'd)..

complete accounting data. Additional alpha fund codes may be assigned by district offices or Headquarters units to identify procurements of material for inventory or procurements proper for charge to real property acquisition account 4700.

- b. Program Fund Codes. These fund codes (see Figure II-3-3 at the end of this chapter) are comprised of two-alpha-numeric characters. They differ from the Regular fund alpha codes in that they indicate the cost center to be charged with expense in addition to the operating guide and object. Citation of these fund codes indicates that the expense is chargeable to a program cost center under the operating expense appropriation rather than an OPFAC unit cost center. The assigned fund codes follow. Additional fund codes may be assigned by district offices or Headquarters units as required to develop necessary accounting data.
4. Reserve Training Fund. Fund codes for this application are no longer used by the reserve program. Refer to OG-90, OG-94, sections 3-X or 4-D of this Part for appropriate cost classification information and coding.
5. Supply Fund Codes. First position alpha code "X" is assigned to identify Supply Fund transactions. District offices and Headquarters units should assign the second character of the fund code to identify the inventory account to be charged.
6. AC&I Fund Codes. AC&I appropriation codes are shown in section 3-Z of this Part. These codes do not identify individual projects. The project number may be obtained from the obligation copy of DD-1348 or special numeric fund codes may be developed locally to identify individual projects.
7. YARD Fund Transactions. Alpha code "Y" is assigned to identify YARD Fund transactions. The YARD may develop any combination of two character alpha codes using the letter "Y".
8. Industrial Base Fund Codes. Alpha code "C" is assigned to identify Industrial Base Fund transactions. Industrial bases may develop any combination of two character alpha codes using "C" as the first character. See Part V of this manual.
9. Oil Pollution Fund Codes. Alpha code "Z" is assigned to identify Pollution Fund transactions. See Part VII of this manual for further details on developing two character MILSTRIP fund codes.
10. Research, Development Test and Evaluation (RDT&E). The first position of the two position MILSTRIP code for RDT&E transactions is the numeric 8. See section 3-AA below for further information.

3-F. Operating Expense Appropriation.

1. Definition. This appropriation covers all necessary expenses for operation and maintenance of the Coast Guard not otherwise provided for.
2. Operating Guides. The prescribed operating guide account numbers and titles, together with MILSTRIP fund codes, for this appropriation are:

<u>OG</u>	<u>TITLE</u>	<u>MILSTRIP</u>
01.00	Military Pay and Allowances	
08.00	Civilian Salaried Personnel	
20.00	Permanent Change of Station Programs	
30.00	Operating and Maintenance Costs	G, H, S
41.00	Aircraft Program	J
42.00	Electronics Program	K
43.00	Shore Unit Program	L
45.00	Vessel Program	M
54.00	Ammunition and Small Arms	Q
56.00	Personnel Training and Procurement	R
57.00	Medical Supplies and Equipment	E
80.00	Reimbursements	T
88.00	Reimbursements - Special Purpose Account	I

3. Standard Object Classes. Object Class structure among appropriations and operating guides are being standardized to eliminate unnecessary classifications. This has been completed for the travel category (21XX). The codes are listed below and are described in detail in section 3-D of this Part.

<u>OBJECT CLASS CODE</u>	<u>TITLE</u>	<u>FOR USE IN</u>
		<u>OE</u> <u>OG</u> <u>Other Appn</u>
2113	Travel PCS - Member - Travel Expense	20, 30
2114	Travel PCS - Dependents' Travel Expenses	20, 30
2121	Travel PCS for Training - Officer Candidates	56
2122	Travel PCS for Training - Recruits	56

3-F-3. (cont'd)..

OBJECT CLASS CODE	TITLE	FOR USE IN	
		<u>OE OG</u>	<u>Other Appn</u>
2123	Travel PCS for Training - Reserve Program	56	
2124	Travel PCS for Training - Cadets	56	
2125	Travel PCS for Training - Travel for Enlistment	56	
2131	Travel for Training TD/TAD - Officers	30, 56	Reserve Training, AC&I, RDT&E
2132	Travel for Training TD/TAD - Enlisted (except Class A training)	Same	Same
2133	Travel for Training TD/TAD - Enlisted (Class A training only)	Same	Same
2134	Travel for Training TD/TAD - Civilians	30, 56	AC&I, RDT&E
2135	Travel for Training TD/TAD - Auxiliarist	30, 56	
2136	Travel for Training TD/TAD - Cadets	30, 56	
2141	Lease of Passenger Vehicles	19, 30, 41 (AR&SC only)	Reserve Training, AC&I, RDT&E
2151	Travel - Program (Foreign and Domestic)	19, 30, 43 41, (AR&SC only), 80, 88	Reserve Training AC&I, RDT&E, & Pollution
	- Operational Travel		
2152	Travel - Program (Foreign and Domestic) Support of Coast Guard Operations and Programs	Same	Same
2153	Travel - Program (Foreign and Domestic) Travel between Shipyard and Homeport	45	AC&I
2154	Travel - Program (Foreign and Domestic) Patient and Escort Travel	30, 20	
2155	Travel - Emergency Leave (Foreign and Domestic)	19, 30, 41 (AR&SC only), 80, 88	Reserve Training AC&I & RDT&E
2163	Travel - Administrative - Presentations/ Speeches/Panels (Foreign and Domestic)	Same	Same
2165	Travel - Administrative - DOT/USCG Conferences (Foreign and Domestic)	Same	Same
2166	Travel - Administrative - Non-DOT/USCG Conferences (Foreign and Domestic)	Same	Same

3-H. Operating Guide 01.00 Military Pay and Allowances.

1. Operating Guide Administration. Commandant (G-P) administers the operating guide.
  - a. Field Comptroller Responsibility. Field comptrollers are responsible for properly recording and reporting full period costs for military pay and allowances. Monthly status of funds reports and quarterly operating cost reports must reflect both accrued expenditures and disbursements. See Part VI, chapters 2 and 5 of this manual. For discussion of accrued expenditures, see Part IV, chapter 3 of this manual. Reasons for fluctuations must be determined and corrections made before the accounts are closed at the end of each month. To conduct the analysis, review the dollar amount of expenditures recorded under OG-01 by object class during previous months and compare them to cost for the current period.
  - b. Vacant.
2. Funding. With the exception of personnel charged directly to the Yard Fund, military payroll costs are funded by quarterly administrative operating target made to Commandant (G-P). Field administrative target units pick up targets monthly equal to net obligations incurred.
3. Sub-Accounts Prescribed. Maintain separate target and expenditure sub-accounts as follows:
  - 01.00 Military Pay and Allowances (For use with Joint Uniform Military Pay System (JUMPS) only).
  - 01.01 Commissioned Officer, Cadets and Warrant Officers.
  - 01.02 Enlisted Personnel (Include subsistence expense of Coast Guard Auxiliary members).

Note: Report each account as a separate line item. Prepare separate Operating Cost Reports each month.

4. Cost Distribution. Distribute cost to units based on personnel assignments, except those costs proper for charge to cost centers listed in sections 4-C and 4-D of this Part.
5. Definition and Object Classes. This operating guide includes compensation and benefits accruing to active service and Reserve military members undergoing IADT in the RK, RP and RY programs. Object classifications are shown below for each type of expense. Paragraph 3-H-6 of this chapter cites conditions when compensation of military members is proper for charge to other operating guides and appropriations.

3-H-5. (cont'd)..

Note: A separate group of object classes for use with the JUMPS is shown in paragraph 3-H-7 of this chapter.

<u>OBJECT CLASS</u>	<u>DESCRIPTION</u>
<u>No.</u>	
1100	<u>COMMISSIONED AND WARRANT OFFICERS</u> 1/
1101	<u>COMMISSIONED OFFICERS (TEMAC)</u> 2/
1110	<u>CADETS</u> 1/
1121	<u>COMMISSIONED WARRANT AND WARRANT OFFICERS (TEMAC)</u> 2/
1130	<u>ENLISTED PERSONNEL</u> 1/
1131	<u>ENLISTED PERSONNEL (TEMAC)</u> 2/
	1/ Use object classes 1100, 1110 and 1130 to classify payments for: pay, allowances and discharge gratuities; Reserve separation and lump sum readjustment payments; housing and cost-of-living allowances as prescribed in the JTR; payments covering awards for the apprehension of deserters and stragglers.
	2/ Use object classes 1101, 1121 and 1131 to classify pay and allowances for TEMAC and non-Reserve funded SADT.
1140	<u>COMMISSIONED HEALTH SERVICES STAFF</u> Pay and allowance of Public Health Commissioned officers on duty with the Coast Guard.
1161	<u>SEPARATION ALLOWANCES</u> 1. Unused accrued leave, mustering-out pay and severance pay. 2. Mileage allowance or transportation in kind furnished upon separation.
1162	<u>DISABILITY SEVERANCE PAY</u>
1220	<u>EMPLOYER'S FICA TAX</u> Contribution for all military personnel paid from the operating expense appropriations.

3-H-5. (cont'd)..

<u>OBJECT CLASS</u> No.	<u>DESCRIPTION</u>
1260	<u>OTHER PERSONNEL BENEFITS</u> Expenditures for cash awards paid military members for suggestions.
1264	<u>REGULAR REENLISTMENT BONUS</u>
1265	<u>SELECTIVE REENLISTMENT BONUS - LUMP SUM PAYMENTS</u>
1266	<u>SELECTIVE REENLISTMENT BONUS - INSTALLMENT PAYMENTS</u>
1270	<u>MEDICAL OFFICER'S VARIABLE INCENTIVE PAY</u>
1280	<u>EMPLOYER'S SERVICEMEN'S GROUP LIFE INSURANCE CONTRIBUTIONS</u>
1302	<u>UNEMPLOYMENT COMPENSATION - STATE</u> Employer's contribution for unemployment compensation payments.
2311	<u>FAMILY AND UNACCOMPANED PERSONNEL LEASED HOUSING</u> Expenditures for rental of unit; utilities (heat, light, gas, electricity, water and sewage) when not included in terms of lease; maintenance, when not possible to include in terms of lease.
2321	<u>FURNITURE RENTAL</u> Charges of furniture rental for government housing when not included in the terms of the lease, or as part of Standard Level User Charge (SLUC) imposed by GSA.
2341	<u>LEASED HOUSING, MAINTENANCE AND REPAIRS</u> Charge this account for maintenance or repairs to leased housing units through nonperformance of the owner. Rent is reduced to cover cost for maintenance or repairs to a unit which the owner refuses to fund, but which are not caused by tenant damage.
2530	<u>OTHER SERVICES</u> 1. Subsistence and lodging furnished to persons in non-travel status, such as: a. Enlisted members on shore patrol duty, including persons apprehended. b. Applicants for enlistment and accepted recruits.

3-H-5. (cont'd)..

- c. Subsistence furnished enlisted members on commercial contract or by another service dining facility.
  - d. Subsistence expense for Coast Guard Auxiliary members.
  - 2. Funeral expense and services of chaplains.
  - 3. Premiums paid to Federal Housing Association (FHA) for mortgage insurance in connection with the operation of PL 560, 83rd Congress.
  - 4. Payment of maintenance and operation expenses to other military services for all categories of public housing occupied by Coast Guard personnel.
- 2621 PROVISIONS  
Net value of Coast Guard Supply Fund commissary provisions consumed by Coast Guard Dining Facilities (CGDF).
- 2656 UNIFORM CLOTHING  
Clothing-in-kind furnished to enlisted personnel.
- 4201 DEATH GRATUITIES
- 4203 INDEMNITIES  
Claims against the Coast Guard for restoration of family and unaccompanied personnel leased housing due to tenant damage.

| 6. Expenses Chargeable to Other Operating Guides and Appropriations.

| a. OG-30.

| (1) Miscellaneous ordinary recurring expenses, parking,  
| copying, etc., should be charged to object class 2152.

| (2) Vacant.

7. Redistributed Costs. With the exception of personnel charged directly to the Yard Fund all military pay and allowances are first charged to the operating expense appropriation, OG-01.XX. Under the intra-Coast Guard refund program, these costs are later distributed by Commandant (G-CAC) to the correct appropriation on the basis of actual costs, when available, or according to the current Standard Personnel Cost (SPC) rates. The SPC rates are factors which incorporate pay and related support with (OG-20, 30, and 56).

APPN OR FUND

DESCRIPTION

a. RT Appn                      Gross pay, allowances and subsistence accruing to Reserve trainees, other than trainees in the RK, RP and RY programs undergoing IADT.

- 3-H-7. b. Acct 19.00 Gross pay and allowance accruing to members directly or indirectly engaged in industrial work at units operating under Account 19.00 procedures (excluding object classes 1161, 1162, 1220, 1264, 1265, 1266, 1280, 4201, and 4203). Generally, these costs are reflected in the "Standard Military Compensation Rate Table."
- c. Reimbursable Expense OG-80 and OG-88 Gross pay and allowances of personnel performing work which will be reimbursed by another appropriation or government agency. Normally billed at the rate set in "Standard Military Compensation Rate Table."
- d. Yard Fund Gross pay and allowances accruing to industrial personnel at Coast Guard Yard.
- e. OG-20 Accrued mileage allowance which is not credited on the member's pay record (PAREC) and for which travel must be performed prior to payment. See JTR paragraph M4158.1.a.
- f. AC&I and RDT&E Gross pay, allowances, subsistence, benefits and employer contribution. Generally the reimbursement reflects the SPC rate.
- g. Off Shore Oil Pollution Compensation (OSOPC) Gross pay, allowances, subsistence, benefits and employer contributions. This will be charged to effect "full-cost" recovery.
8. Object Classes for JUMPS. Accounting offices who are recording payroll expenditures for JUMPS must use the following object classes. Otherwise, use the object classes shown in paragraph 3-H-5 of this chapter.

<u>OBJECT CLASS</u> <u>No.</u>	<u>DESCRIPTION</u>
1100	BASIC PAY - OFFICERS
1105	BASIC PAY - ENLISTED
1120	INCENTIVE PAY - OFFICERS
1125	INCENTIVE PAY - ENLISTED
1130	SPECIAL PAY - OFFICERS
1135	SPECIAL PAY - ENLISTED
1140	BAQ & VHA - OFFICERS
1145	BAQ & VHA - ENLISTED
1150	BAS - OFFICERS
1155	BAS - ENLISTED
1160	SEPARATION PAYMENTS - OFFICERS

3-H-8. (cont'd)..

<u>OBJECT CLASS</u> No.	<u>DESCRIPTION</u>
1165	SEPARATION PAYMENTS - ENLISTED
1170	PERSONAL MONETARY ALLOWANCE - OFFICERS
1175	PROFICIENCY PAY - ENLISTED
1220	EMPLOYER'S FICA CONTRIBUTION - OFFICERS
1225	EMPLOYER'S FICA CONTRIBUTION - ENLISTED
1230	UNIFORM ALLOWANCE (INITIAL) - OFFICERS
1235	CLOTHING ALLOWANCE - ENLISTED
1240	STATION ALLOWANCE OUTSIDE U.S. - OFFICERS
1245	STATION ALLOWANCE OUTSIDE U.S. - ENLISTED
1250	FAMILY SEPARATION ALLOWANCE - OFFICERS
1255	FAMILY SEPARATION ALLOWANCE - ENLISTED
1265	SELECTIVE REENLISTMENT BONUS - ENLISTED
1280	EMPLOYER'S SGLI CONTRIBUTION - OFFICERS
1285	EMPLOYER'S SGLI CONTRIBUTION - ENLISTED
1290	MISCELLANEOUS - OFFICERS
1295	MISCELLANEOUS - ENLISTED

I. Operating Guide 08.00 Civilian Salaried Personnel.

1. Administration. This operating guide is administered by Commandant (G-P), district commander (af), and executive officer at other ATUs.
2. Control. OG-08 is controlled by:
  - a. Quarterly administrative operating targets to Headquarters.
  - b. Field administrative target units pickup targets monthly equal to net obligations incurred under the operating expense appropriation for "Graded Personnel", except personnel costs chargeable to OG-80, OG-88 and Account 19.00.
3. Payroll Expenditure Distribution. Initially, charge all payroll expenditures (including salary, employer's contributions, other personnel benefits, severance pay and reimbursable overtime) under the operating expense appropriation to OG-08 program cost centers 74087 and 74088 and object classes described in Part IV, section 3-G of this manual. Redistribute all payroll expenditures, prior to month end closure of target accounts, utilizing object classes 1937 and 1938 described in paragraph 3-I-4 of this chapter.
  - a. 70010 for HQ - Pay of appeal board and hearing and 71010 for board members.  
Field Offices  
OG-08

3-I-3.b. Unit or - Charge all payroll expenditures,  
Program Cost except those not proper for  
Centers Under charging to OG-08 as described in  
OG-08 paragraphs 3-I-6 and 3-I-7 below.

Note. Cost centers 74087 and 74088 must reflect a zero (0)  
balance at the end of each month.

4. Relocation Income Tax Allowance (RITA). Entitlement to RITA was authorized for US government civilian employees who reported to their new duty station on or after 14 Nov 1983. Its purpose is to reimburse employees substantially all of the added federal, state and local income tax incurred as a result of permanent change of station (PCS) reimbursements. RITA covers two types of payments to employees:

- (1) Withholding Tax Allowance (WTA) is a partial payment of RITA to compensate for the additional taxes and is paid at the time the employee files a PCS voucher.
- (2) RITA is payment claimed or paid the year following the tax year in which the WTAs were paid (for example, WTA paid November 1986, RITA claimed or paid during February 1987).

When computations are made, all reimbursements (cash or in kind, such as government bills of lading (GBLs)) are included in gross income. Additionally, neither WTAs nor RITA are paid unless an additional tax liability is incurred and Federal Income Tax Withheld (FITW). Since shipment of household goods and actual travel from the old duty station to the new duty station are fully deductible for federal income tax purposes, WTAs and RITA are paid when expenses exceed the tax deductibility limits. If the employees actual expenses are less than the amount the government reimburses, the employees are liable for additional taxes. Computer programs (floppy discs) are available for RITA and WTA computations. See GSA Bulletin FPMR A-40, General, Supplement 14, Subj: Changes to Federal Travel Regulations (FTR).

5. Definition and Object Classes. Listed below are types of compensation and benefits accruing to both graded and ungraded civilian personnel which are proper for charge initially to this operating guide. Paragraphs 3-I-6 and 3-I-7 of this chapter cite conditions when compensation of civilian personnel is proper for charge and/or redistribution to other target operating guides and appropriations.

3-I-5.a. Objective

OBJECT CLASS

No.

DESCRIPTION

1111	<u>FULL-TIME WITH PERMANENT APPOINTMENTS</u> Regular pay, excluding lump sum (terminal) leave, for employment in full-time permanent positions without regard to type of appointment.
1112	<u>TERMINAL LEAVE</u> Lump sum (terminal) leave for full-time permanent positions.
1131	<u>FULL-TIME TEMPORARY AND INDEFINITE APPOINTMENTS</u> Regular pay, including lump sum (terminal) leave, for full-time employment in temporary positions established for a limited period of less than a year.
1132	<u>PART-TIME PERMANENT APPOINTMENTS</u> Regular pay, including lump sum (terminal) leave, for employment in positions which require work on a pre-arranged schedule of hours or days of work less than the prescribed hours or days of work for full-time positions in the same group or class.
1133	<u>INTERMITTENT</u> Regular pay for employment in positions which require work on an irregular or occasional basis, with hours or days of work not based on a pre-arranged schedule (includes consultants). Pay compensation only for actual time.
1134	<u>NON-CEILING APPOINTMENTS</u> Regular pay, including lump sum (terminal) leave payments, for employees regardless of tenure group, having appointments, not subject to ceiling such as, but not limited to: Worker Trainee Opportunity, Summer Aids, Stay-in-School, and Federal Junior Fellowship Programs.
1136	<u>DISABILITY RETIREES</u> Regular pay, including lump sum (terminal) leave, for full-time employees in temporary positions whose disability retirement has been approved by the Office of Personnel Management, and use of sick leave exceeds or is scheduled to exceed 30 days.

3-I-5. (cont'd)..

<u>OBJECT CLASS</u>	
<u>No.</u>	<u>DESCRIPTION</u>
1137	<u>PART-TIME TEMPORARY AND INDEFINITE APPOINTMENTS</u> Regular pay, including lump sum (terminal) leave payments, for employees having part-time temporary appointments normally for a period of less than a year.
1151	<u>OVERTIME</u> Compensation for services in excess of the 40 hour week or 8 hour day. See 5 USC 5542, 5 USC 5544, and the Fair Labor Standards Act of 1938, as amended.
1152	<u>HOLIDAY PAY</u> Compensation for services of 8 hours or less on holidays. See 5 USC 5546.
1153	<u>SUNDAY PAY</u> Compensation above the basic rate for 8 hours or less of regularly scheduled work on Sundays for which this premium pay is given and payments to lighthouse keepers in lieu of overtime pay and night differential, etc. See 5 USC 5546(a) and 5 USC 5544.
1154	<u>NIGHTWORK DIFFERENTIAL</u> Compensation above the basic rate for nightwork which is not subject to overtime or Sunday pay. See 5 USC 5545 (a).
1155	<u>HAZARDOUS DUTY PAY</u> Compensation above the basic rate because of assignments involving hazardous duty, physical hardships, and working conditions of an unusual nature. See 5 USC 5545(d).
1156	<u>POST DIFFERENTIALS</u> Compensation above the basic rate for service at hardship posts abroad and which is based upon condition of environment differing substantially from those in the continental United States (CONUS). See 5 USC 5925.
1157	<u>FIXED PREMIUM COMPENSATION</u> Overtime pay for firefighters in excess of regular tour of duty pay. See 5 USC 5545(c). Regular tour of duty pay includes standby pay and night differential pay for fire fighters (Object Class 1111).
1161	<u>SUGGESTION AND SUPERIOR PERFORMANCE AWARDS</u> Monetary recognition under incentive awards programs. Excludes cash awards to GM-13 through GM-15 and Senior Executive Service employees. See 5 USC 4501-4506.

3-I-5. (cont'd)..

OBJECT CLASS

No.

DESCRIPTION

1162	<u>CASH AWARDS TO GM-13 THROUGH CM-15 EMPLOYEES</u> Cash awards to GM-13 through GM-15 employees in addition to the basic pay of the employee. See 5 USC 5403.
1163	<u>CASH AWARDS TO SENIOR EXECUTIVE SERVICE EMPLOYEES</u> Cash awards to Senior Executive Service employees. This includes performance, meritorious executive, and distinguished executive awards. See 5 USC 4507.
1180	<u>SPECIAL PERSONAL SERVICES</u> Compensation for personal services to individuals not reportable as federal employees (e.g., witnesses, casual workers, etc.). Includes compensation in the nature of allowances to trainees; also charges for personal services which represent salaries and wages of federal employees on detail from other agencies. Excludes direct compensation to any individual (e.g., consultant who is engaged under a contract exclusively for personal services).
1181	<u>REIMBURSABLE DETAILS</u> Reimbursable overtime worked by Merchant Marine Inspectors, their assistants, civilian employees performing vessel documentation and admeasurement functions for private parties and compensation for the personal services of civilian personnel on detail from other agencies.
1182	<u>REIMBURSEMENT FOR REEMPLOYED ANNUITANTS</u> Payments to reimburse the Civil Service Retirement and Disability Fund for the annuity paid to a reemployed annuitant as required by 5 USC 8344.
1200	<u>MISCELLANEOUS PERSONNEL BENEFITS</u> Include all agency charges for civilian employee benefits and cash allowances in this account except for those distinct items which have been extracted for inclusion in the specific object classes of the 1200 series. Also include cost of fees, seals, rubber stamps and bond required to perform duties of civilian notary public.

OBJECT CLASS

No.

DESCRIPTION

1210	<u>SALE OR PURCHASE OF RESIDENCE TRANSACTIONS</u> Includes broker's fees, real estate commissions, advertising, selling, appraisal, legal and other allowable miscellaneous expenses of a sale or purchase of residence in conjunction with a change of official station. See Chapter 5, Section 9 of the DOT Travel Manual.
1211	<u>MISCELLANEOUS MOVING EXPENSE</u> Includes miscellaneous permanent change of station (PCS) moving expenses that are not itemized and expenses itemized and supported by receipts in accordance with established criteria set forth in Chapter 5, Section 10 of the DOT Travel Manual.
1212	<u>TEMPORARY SUBSISTENCE</u> Authorized reimbursements of subsistence expenses and cost of lodging for an employee for whom a PCS is authorized or approved and each member of the employee's immediate family for a period of not more than 30 consecutive days (except as otherwise provided) while occupying temporary quarters. See section 6-3 of the DOT Travel Manual.
1214	<u>RELOCATION SERVICES</u> Use in conjunction with Relocation Income Tax Allowances (RITA) only. Includes payments made to relocation service companies provided to employees transferred on or after 14 November 1983, or on or after 12 October 1984 under an assigned sales contract. See GSA Bulletin Federal Property Management Regulation (FPMR) A-40, General Supplement 14, dated 1 April 1985.
1215	<u>WITHHOLDING TAX ALLOWANCE</u> Use in conjunction with RITA only. The Withholding Tax Allowance (WTA) covers the employee's Federal tax withholding liability on covered taxable reimbursements. See GSA Bulletin FPMR A-40, General Supplement 14, dated 1 April 1985.
1216	<u>RELOCATION INCOME TAX ALLOWANCE</u> Authorize reimbursements of additional Federal, State and local income taxes incurred by transferred employees as a result of certain relocation expense reimbursements. See GSA Bulletin FPMR A-40, General Supplement 14, dated 1 April 1985.

3-I-5.a. (cont'd)..

OBJECT CLASS

No.

DESCRIPTION

1221	<u>HEALTH INSURANCE - FEHBA CONTRIBUTIONS</u> Agency contributions to health insurance plans under the Federal Employees Health Benefit Act and to similar plans not administered by the Office of Personnel Management (OPM).
1222	<u>LIFE INSURANCE - FEGLIA CONTRIBUTIONS</u> Agency contributions to federal employees group life insurance plans.
1223	<u>RETIREMENT - CSR&amp;DF CONTRIBUTIONS</u> Agency contributions to the Civil Service Retirement Plan.
1224	<u>FEDERAL INSURANCE CONTRIBUTIONS ACT TAXES (FICA) CONTRIBUTIONS</u> Agency contributions to Social Security.
1227	<u>FEDERAL EMPLOYEES RETIREMENT SYSTEM (FERS)</u> Regular employees.
1228	<u>FERS</u> Special employees, e.g. Law Enforcement Officers, Firefighters, Air Traffic Controllers.
1229	<u>FERS</u> Thrift Savings Plan.
1232	<u>UNIFORM ALLOWANCES</u> Cash allowances to civilian employees for uniforms are not to exceed \$125.00 annually.
1233	<u>NON-FOREIGN COST-OF-LIVING ALLOWANCES</u> Cost-of-living allowances for Alaska, Hawaii, and Puerto Rico. See 5 USC 5941.

3-I-5.a. (cont'd)..

OBJECT CLASS

No.

DESCRIPTION

1234	<u>OVERSEAS ALLOWANCES</u> Cost-of-living allowances paid to employees stationed in foreign area, quarters allowances, transfer allowances, separate maintenance allowances, and educational allowances. See 5 USC 5924(1), 5 USC 5923 and 5 USC 5924(2), (3) and (4).
1300	<u>SEVERANCE PAY</u> Payments made to former employees for severance pay. See 5 USC 5595.
1302	<u>UNEMPLOYMENT COMPENSATION - STATE</u> Employer's contribution for unemployment compensation payments. <u>Redistributed Civilian Pay.</u> Use the following object classes to record redistribution of civilian pay costs:
1937	<u>REDISTRIBUTED CIVILIAN PAY - GRADED PERSONNEL</u> The pay and allowances, employer's contributions, other personnel benefits, severance pay and reimbursable overtime which are redistributed from this operating guide as required for graded personnel by Part IV, section 3-G of this manual.
1938	<u>REDISTRIBUTED CIVILIAN PAY - UNGRADED PERSONNEL</u> The pay and allowances, employer's contributions, other personnel benefits and severance pay which are redistributed from this operating guide as required for ungraded personnel by Part IV, section 3-G of this manual.
2530	<u>OTHER SERVICES - REIMBURSABLE OVERTIME</u> Payments to Bureau of Customs in reimbursement for overtime paid to Customs' employees in accordance with 46 USC 382b or for counsel fees and other costs in accordance with 10 U.S.C. 1037.

6. Compensation Chargeable to Other Appropriations Other Than Operating Expense.

- a. AC&I, RDT&E and RT Appropriations and OSOPC Fund. Salaries and related employer costs for severance pay and payment of other personnel benefits to civilian employees whose salary is financed under other appropriations.
- b. CG YARD Fund. Salaries and related employer costs accruing to industrial personnel at the YARD.

3-I-7. Compensation for Redistribution to Other Operating Guides.

- a. Account 19.00. Salaries of graded and upgraded employees engaged directly or indirectly in industrial work at units operating under account 19.00 procedures, including CSR&DP, FICA, FEHBA, FEGLIA; severance pay; and payment of other personnel benefits to civilian employees.
- b. Reimbursable Expenses - OG-80 and OG-88. Salaries and related employer costs of personnel performing work reimbursed by another appropriation, OGA or private parties.
- c. OG-30. Salaries of lamplighters, wageboard employees, civilian foreign national employees, and other ungraded employees, including related employer costs for CSR&DF, FICA, FEHBA, FEGLIA; severance pay; and payment of other personnel benefits to civilian employees.

J. Operating Guide 20.00 PCS Program.

1. Administration of the operating guide is by Commandant (G-P).
  - a. Responsibility and Action of the Comptroller. Field comptrollers are responsible for ensuring accrual accounting procedures are applied to expenditures chargeable to Headquarters sub-accounts. See Part IV, section 3-J of this manual.
  - b. Vacant.
2. Financing Travel Expense. Commandant (G-P) issues travel authorizations to field personnel covering PCS travel expenses financed from Headquarters sub-accounts. State the sub-account charged in the travel authorization. Finance travel expenses by monthly target pickup by field ATUs under the Headquarters account indicated in the travel authorization.
  - a. Military Travel Expense. Expenses incident to movement of members, dependents and household goods (HHG):
    - (1) On change of duty station.
    - (2) To first duty station on recall to active duty (AD) from retired status.
    - (3) On call to extended active duty (EAD) from inactive Reserve status or first appointment.
    - (4) On retirement, return to retired status or placement on temporary disability retired list.
    - (5) On the member's death or when reported dead, injured, missing, interned or captured.

3-J-2. a. (6) On the member's discharge, resignation or release from EAD.

b. Headquarters Sub-accounts for Military Members.

Headquarters sub-account codes are inserted on travel orders by Commandant (G-PO) and Commandant (G-PE). The first two digits indicate OG-20, the third digit whether an officer or enlisted member, and the fourth digit the fiscal year quarter. Maintain separate allotment accounts for military members as follows:

<u>SUB-ACCOUNT</u>	<u>DESCRIPTION</u>
20.21	Officers - 1st Quarter of FY
20.22	Officers - 2nd Quarter of FY
20.23	Officers - 3rd Quarter of FY
20.24	Officers - 4th Quarter of FY
20.31	Enlisted - 1st Quarter of FY
20.32	Enlisted - 2nd Quarter of FY
20.33	Enlisted - 3rd Quarter of FY
20.34	Enlisted - 4th Quarter of FY

Note: The FY quarter is based on the member's estimated departure date of each travel order as determined by Commandant (G-PO) or Commandant (G-PE). Accounting codes indicated on travel authorization will be cited on Transportation Requests, Bills of Lading, travel reimbursement vouchers and other procurement and expenditure documents even though actual travel or transportation is accomplished in a future quarter or the enlisted member is in a pay grade other than planned.

c. Fiscal Year Chargeable.

- (1) Military PCS Travel Expense. All costs related to the travel orders are charged to the FY current at the time of the estimated departure date. However, the costs of Non-Temporary Storage of HHG for periods involving more than one FY are charged to the FY current when the service is rendered.
- (2) Civilian PCS Travel Expense. Effective with FY 85, all travel expenses incident to movement of employees, their dependents and HHG must be charged to the appropriation current (HQ sub-account 20.04) when the travel orders are issued. Expenses incurred under orders issued in FY 84 and prior FYs will continue to be charged against the appropriation current when the employee incurs the expense.

- 3-J-3. Funding. Quarterly administrative operating target given by Commandant (G-FP). Field administrative target units pickup targets monthly equal to net obligations incurred.
4. Accounts Prescribed. Maintain separate target and expenditure accounts for each four-digit Headquarters sub-account established in paragraph 3-J-2 above. Document target pickups for these accounts on Target Journal Voucher (CG-4263) citing separately each of the prescribed four-digit sub-accounts.
5. Cost Distribution. Distribute expense under this operating guide as follows:

ACCOUNT

76900	PCS travel expense - Contingency Operations.
78040	PCS travel expense of military members (except recruits and cadets) within CONUS.
78045	PCS travel expense of military personnel - Overseas.
78049	PCS travel expense of military personnel - Foreign Duty Stations.
78090	PCS travel expense of military personnel - Recruit and Discharge Program.
79815	PCS travel expense of civilian employees - General Support - Personnel.
87700 & 87800	PCS travel expense of Reserve members ordered to temporary active duty (TAD) in connection with domestic emergencies. Use 87700 when duty does not satisfy annual training requirements. Use 87800 when duty does satisfy requirements.

6. Definition and Object Classes. This operating guide includes all travel and transportation expense and transportation of HHG expense and other entitlements authorized incident to the PCS for:
- Military and civilian personnel and their dependents, except as noted in paragraph 3-J-7 of this Part.
  - Members of Public Health Service and other Armed Forces incident to orders issued by Coast Guard citing charge to this operating guide.

Types of expenses chargeable to this operating guide, classified by object class, are as follows:

OBJECT CLASS

No.

DESCRIPTION

1225		<u>DISLOCATION ALLOWANCE</u> Allowance payable to military members incident to PCS moves, as authorized by, and subject to the restrictions of JTR M9000 et seq., and JTR M12002.
1226		<u>INTERIM HOUSING AND TEMPORARY HOUSING ALLOWANCES</u> Allowances, included under Station Allowance, payable to military members stationed outside the United States, as authorized by, and subject to the restrictions of JTR M4300, M4302 and M4303.
21XX		See paragraph 3-D-1 of this Part.
	2211	<u>TRANSPORTATION OF HOUSEHOLD GOODS</u> Expenditures for transportation, packing, unpacking, crating, handling, cartage and drayage of HHG of military and civilian personnel. All temporary storage accessorial charges, etc., covered by Government Bills of Lading and billed on Public Voucher for Transportation Charges (SF-1113).
	2212	<u>TRANSPORTATION OF MOTOR VEHICLES</u> Expenditures for transportation of privately owned motor vehicles (POV).
	2213	<u>TRANSPORTATION OF HOUSE TRAILERS</u> Expenditures for transportation of house trailers of military or civilian personnel including reimbursement to personnel for such expenditures.
2526		<u>STORAGE OF HOUSEHOLD GOODS</u> Expenditures for authorized storage charges in connection with movement of HHG when services are based upon purchase orders or other locally prepared contracts.

7. Expenses Chargeable to Other Operating Guides or Appropriations. The following types of expenses are proper for charge to the operating guide or appropriations indicated:

- a. OG-01 Mileage allowance or transportation in kind furnished to:
- (1) Regular member upon discharge or resignation.
  - (2) Reserve member upon release from extended active duty.

- 3-J-7-b.      OG 08.00      Reimbursement to civilian personnel for the following categories of moving expenses as authorized by Travel Manual (DOT 1500.6):
- (1) Subsistence expense of the employee and immediate family while occupying temporary quarters.
  - (2) Expenses incurred in connection with real estate transactions and unexpired leases.
  - (3) Miscellaneous moving expenses.
- c.    Acc't 19.00    TAD travel expense of military members and TD travel expense of civilian employees directly or indirectly engaged in industrial work at units operating under Account 19.00 procedures, including vehicle rental expense.
- d.    OG 30.00      (1) Travel expense incident to intra-district transfers of non-rated personnel and civilians.
- (2) All TAD travel expense of military members and TD travel expense of civilian employees including expense for vehicle rental when authorized in travel orders, except as otherwise indicated in this paragraph.
  - (3) TD travel expense of Auxiliarists, except in connection with training.
  - (4) TAD travel expense of military members and TD travel expense of civilian employees serving as aircraft flight crew members.
  - (5) Transportation expense for schooling of dependents outside CONUS.
- e.    OG 45.00      Travel expense of military members from shipyard to home port and return.
- f.    OG 56.00      (1) TAD travel expense of military members and TD travel expense of civilian employees while performing training duty, including expense for vehicle rental when authorized in travel orders.
- (2) TAD travel costs for military members to and from schools, the cumulative duration of which is less than twenty (20) weeks.

- 3-J-7-f. (cont'd)..
- (3) Travel expense of Auxiliarists in connection with training.
  - (4) Travel expense of applicants for enlistment, rejected applicants, cadet designees, rejected designees, recruits to basic training and to advance training or first duty station (includes reservists on IADT) and officer candidates.
- g. Reimbursable Expenses, OGS 80.00 and 88.00. Travel expense (including dependents' transportation and storage of HHG) of personnel on assignment to, or in connection with, work which will be reimbursed by another appropriation or Government agency.
- h. AC&I Appropriation. Travel expense of personnel in connection with AC&I projects.
- i. RDT&E Appropriation. Travel expense of personnel in connection with RDT&E projects.
- j. Reserve Training Appropriation. TD and TAD travel expense, including expense for vehicle rental when authorized in travel orders, of personnel in connection with the Reserve Training (RT) Program including:
- (1) Reserve trainees performing Annual Training (AT) (other than IADT) and IDT.
  - (2) Headquarters and district office personnel engaged primarily in the administration of the RT program.
  - (3) Personnel assigned as Coast Guard Reserve Unit (CGRU) Stationkeepers.
  - (4) Reserve personnel assigned to AT or TAD to serve on Reserve promotion boards, Reserve policy boards, etc.
- K. Operating Guide 30.00 Operating and Maintenance Costs (MILSTRIP Codes G, H and S).
- 1. Administration. This OG is administered by Commandant (G-FP-2), District Commander (dcs), and the Executive Officer at other administrative target units.
  - 2. Purpose. This OG will fund the normal and ordinary operating and maintenance costs, other than military and salaried civilian personnel costs, of Coast Guard OPFAC units and organizational components of Coast Guard Headquarters, district offices, and appropriate Headquarters units. Costs incurred under this OG will be evaluated against the operating and maintenance cost targets of each OPFAC unit and organizational component of Coast Guard Headquarters and district offices.

- 3-K-3. Targeting. Based on budget estimates developed by administrative target units and organizational components of Headquarters, district offices, and appropriate Headquarters units, fund targets for each quarter will be developed.
4. Cost Distribution. Distribute expenses under this operating guide as follows:
- a. Expense Items. Charge costs for utilities and leased communication circuits furnished directly to unmanned aids to navigation to program cost centers 73200, 73220 and 73250. See section 4-C of this Part.
  - b. Accessorial and Credit Allowances. Charge accessorial expense and credit allowance for retail stock losses to program cost center 79810.
  - c. District Office OPFAC Number. Charge common district office costs to the district office OPFAC number.
  - d. Shipping Unit OPFAC. Charge transportation expense to the shipping unit OPFAC cost center if shipment is made between Coast Guard units. Charge expense to the consignee unit cost center if shipment originates outside the Coast Guard. Charge shipment of requested excess material.
  - e. Auxiliary Members. Charge travel expense of Coast Guard Auxiliary members to program cost center 73500.
  - f. Communication Sites. Charge remote communication sites expense to program cost center 73310.
  - g. Aircraft Costs. Charge expenses under this operating guide for support and fuel, flight crew TAD, and administrative use as prescribed in paragraphs 4-F-2 and 4-F-5 of this Part.
  - h. Activation or Deactivation. Charge recurring expense incident to decommissioned and disestablished units and activation of units to program cost center 72098, 72921, 72923, 72951, 72952, 73400 or 73420 as appropriate.
  - i. General Support-Health Care. Charge expenses for health care for active duty personnel to cost center 79823. Charge expenses for health care for dependents of active duty personnel to cost center 79824.

3-K.4.j. OPFAC, Headquarters, and District Organizational Cost Centers. Charge expenses not covered by items a. through i. above to consuming unit cost centers as detailed in section 4-A (OPFAC) and paragraphs 4-B-2 (Headquarters) and 4-B-3 (district) of this Part when costs are related to those particular organizational units.

| k. Unmanned Aids to Navigation (ATON) - AFLOT. Charge  
| expenditures for cost of material, equipment and services for  
| maintenance, replacement, repair and operation of unmanned  
| ATON afloat to OPFAC number of unit performing the  
| maintenance; i.e., base, tender and ANT. Charge procurement  
| of new buoys to program cost center 73100.

5. Definition and Object Classes. This operating guide includes the cost of the following:

- a. Pay and allowances and employerhs contributions for all ungraded employees.
- b. TD and TAD travel and transportation expense of all personnel, including expense for vehicle rentals authorized in travel orders and local transportation expense, except as indicated in paragraph 3-J-6 of this Part. Includes TD and TAD travel expense of personnel in connection with maintenance of aircraft, administration of the aeromautical engineering program, aircraft flight crews and in connection with the Short-Range Aids to Navigation, Marine Environmental Response related activities of the Ocean Engineering Support Program; travel of recruiters and personnel procurement officers; TD and TAD travel expense directed by Headquarters; and travel expense for district mobile training teams. Also includes TAD travel expense for military members assigned as CGRU stationkeepers when for purpose of promotion and physical examinations, PE boards, medical treatment or hospitalization.

c. Travel expense incident to intra-district transfers of non-rated personnel and civilians.

d. Passenger vehicle rental expense, except as indicated in paragraph 3-J-6 of this Part.

| e. Transportation Charges. Expenditures for transportation of  
| material and equipment when:

| (1) Items of material or equipment are procured for end use  
| and funded from OG-30.

| (2) Items of material or equipment are shipped between Coast  
| Guard units on a non-reimbursable basis or when the  
| acquisition costs of an equivalent piece of new  
| equipment would be properly chargeable to OG-30.

- | 3-K.5.f. Rental of vehicles, other than passenger, except as indicated  
| in paragraph 3-J-6 of this Part.
  
- g. Communications services and expenses.
- h. Utility services, except those for the Coast Guard leased housing program.
- i. Rental of property and equipment.
- j. Printing and reproduction expense.
- k. Normal and ordinary services for maintenance and repair of:
  - (1) Shore structures and facilities.
  - (2) Cutters.
  - (3) Electronic equipment installations.
  - (4) Small craft (boats, barges and amphibious craft procurement not meeting the requirements for AC&I funding under Planning and Programming Manual, COMDTINST M16010.1 series).
  - (5) Vehicles.
  - (6) Ordnance equipment and installations.
  - (7) Recreation equipment.
  - (8) Training aids.
  - (9) Medical equipment.
  - (10) Equipment for use at Coast Guard Headquarters, district offices, and Headquarters units.
  - (11) Aircraft support equipment.
  - (12) Certain aids to navigation equipment.
  - (13) Aircraft (type 3 and 5 aeronautical material only).
- l. Coast Guard medical program which involves all medical or dental services and supplies for active duty Coast Guard personnel and their dependents.
- m. Housekeeping and maintenance supplies, materials and services.
- n. Minor equipment procurement, including furniture and fixtures and office labor saving devices.

- 3-K-5.o. Fuel costs for vessels, aircraft and shore units.
- p. Adjustments to supply fund inventory accounts as prescribed in Part VIII of this manual.
- q. Accessorial surcharges and credit allowances for retail stock losses applied to materials issued to the Coast Guard by Defense Logistics Agency (DLA), GSA and OGA when cost of material is chargeable to the operating expense appropriation and the Supply Fund.
- r. Subsistence and clothing for shipwrecked and destitute persons.
- s. Claims against the Coast Guard.
- t. Expenses incident to seized property.
- u. Expenses incident to operation of district mobile training teams.
- v. Miscellaneous administrative expenses.
- w. All small boat costs, regardless of amount, except those expenses involving casualty damage.
- x. Materials, services and replacement systems, not designated for procurement by OG-43, required for the routine maintenance and repair of unmanned aids to navigation, excluding the overhaul of large navigational buoy (LNB) hulls. Includes all materials required for routine maintenance as well as routinely used material to replace consumables and spare parts, such as: paint, batteries, daylight sensors, lanterns, lamp changers, flashers, bells, gongs, whistles, clappers, etc., as well as all materials necessary for repairs to structures, signal equipment, power systems and appendages within the capability of the servicing unit.
- y. Principal, interest and mortgage insurance payments for Capehart housing.
- z. Unvouchered expenditures for confidential investigations. Refer to current OMB Bulletin for reporting instructions of accounts containing unvouchered expenditures potentially subject to audit by the Comptroller General.
- aa. Short Range ATON Charges.
  - (1) All buoy procurement and maintenance, consumable ATON materials for construction tenders (except piles and towers) dayboard fabrication, ATON signal equipment, solar panels, and primary and solar photovoltaic battery systems where costs are less than \$2,000.00 per item.

- 3-K-5. aa. (2) Construction of replacement and modification to fixed ATON structures by CG servicing units.
- bb. Marine Environmental Response (MER).
- (1) Procurement, installations, maintenance and replacement of pollution control, containment, recovery, sensing and communication equipment including spare parts peculiar thereto.
- (2) Costs chargeable are for control, containment or recovery of pollution and for equipment used in cleanup operations, when such costs are not properly chargeable to the Pollution Fund. The Pollution Fund is discussed in Part XIII of this manual.

Specific types of expense chargeable to this operating guide are listed below together with object classification:

OBJECT CLASS

NO.    Code

DESCRIPTION

1938	<p><u>REDISTRIBUTED CIVILIAN PAY - UNGRADED PERSONNEL</u>  The pay and allowances and employer's contributions for personnel benefits which are redistributed to this operating guide for the following categories of personnel as required by section 5-G of Part IV of this manual. All non-industrial wage board employees, foreign nationals at overseas units and other ungraded employees.</p>
2200	<p><u>TRANSPORTATION OF THINGS</u>  Expenditures for transportation of material and equipment and Supply Fund inventory, for all shipments properly chargeable to operating expenses when not specifically provided for under the maintenance operating guides, such as:</p> <p>a. Charges by common carrier and contract carrier for freight and express, demurrage, reerating, switching, refrigerating, and other incidental expenses.</p> <p>b. Expenses for local cartage and handling including contractual transfer of supplies, equipment, etc.</p> <p>c. Contractual transportation of mail by water, rail, air or motor vehicle.</p> <p>d. Expenditures for transportation of fuel, aeronautical, electronic, ordnance, recreation, medical and dental supplies and equipment and small boats and ATON material and equipment.</p>

3-K-5.bb. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2200	cont'd	e. ATON material or equipment procured for end use and funded from OG-30.
		f. ATON material or equipment shipped between CG units on a non-reimbursable basis or when the acquisition costs of an equivalent piece of new equipment would be properly chargeable to OG-30.
2201		<u>TRANSPORTATION OF ADP EQUIPMENT</u> Expenditures for transportation of ADP equipment.
2202		<u>RENTAL OF NON-PASSENGER VEHICLES</u> Rental of trucks and other transportation equipment, for transportation of things, including interagency motor pool services.
2203		<u>TRANSPORTATION OF HOUSEHOLD GOODS - OTHER THAN PCS</u> Expenses for local movement of household effects of military members due to conditions such as: moves required because of repair or destruction of government quarters; termination of leases; command assignment to or termination of assignment to government quarters not involving PCS; subsequent assignment to government quarters when member was put on waiting list due to government quarters not available upon PCS; etc.
2204	GN	<u>TRANSPORTATION OF DOD EXCESS PERSONAL PROPERTY</u> Expenditures incurred for the packing, crating, handling and transportation (PCH&T) of DOD excess personal property.
2304		<u>RENTAL - REAL PROPERTY OTHER THAN GSA SLUC SPACES</u> Rental of:  a. Real property, grounds, buildings or space therein.  b. Wharfs, rights of way, moorings (manned or unmanned) or docks.  c. Parking space for vehicles, including annual contracts and leases for inside and outside parking.

3-K-5.bb. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2305	HA	<u>LEASED REAL PROPERTY - GSA SLUC CHARGES</u> Basic GSA SLUC for leased real property, grounds, buildings or space.
2306		<u>RENTAL - ADP EQUIPMENT</u> Rental of Coast Guard operated computers, computer peripheral devices, PCAM equipment, ADP terminals, ADP data entry devices, bursters, separators and other ADP equipment.
2307		<u>LEASED AIRCRAFT</u> Leased aircraft from commercial sources when authorized for specific purposes.
2308	HB	<u>RENTAL - EQUIPMENT</u> Rental of:  a. Office labor saving machines.  b. Recreation equipment, motion picture film, etc.  c. Equipment for floating units.
2312		<u>LEASED TELEPHONE EQUIPMENT (INTERCONNECT)</u> Basic lease and extra use charges (including maintenance if part of the rental contract) for all directly leased telephone equipment used for the transmission of voice or similar analog signals. Does not include equipment furnished by the telephone company as part of tariff service.
2313		<u>LEASED VOICE TELECOMMUNICATIONS EQUIPMENT (NON-TELEPHONE)</u> Basic lease and extra use charges (including maintenance if part of the rental contract) for all directly leased telecommunications equipment other than telephone used for the transmission of voice or similar analog signals. This includes radios.
2314		<u>LEASED DATA TELECOMMUNICATIONS EQUIPMENT</u> Basic lease and extra use charges (including maintenance if part of the rental contract) for all directly leased telecommunications equipment such as teletype and telecommunications modems used for the transmission of digital signals. Do not report equipment furnished as part of a commercial service, e.g., TELEX or TWX.

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2315		<p><u>COMMERCIAL SWITCHED VOICE SERVICE</u>            Payments to commercial companies, such as the public telephone company, for dial-up telecommunications services used for the transmission of voice or similar analog signals. This includes charges for equipment, basic use and toll charges. Charges for interconnection with vessels via MARISAT and/or the marine operator should also be reported in this object class. However, payments made to other government agencies are not to be included.</p>
2316		<p><u>COMMERCIAL SWITCHED DATA TELECOMMUNICATIONS SERVICES</u>            Payments to commercial companies for dial-up or switched telecommunications services used for the transmission of digital signals. This includes charges for equipment, basic use and incremental usage charges. Examples of such services are TWX, TELEX, TIMENET, TELENET and MARISAT. Payments made to other government agencies are not to be included.</p>
2317		<p><u>COMMERCIAL LEASED DEDICATED VOICE CIRCUITS</u>            Payments made to commercial companies for private line circuits used primarily for the transmission of voice and/or analog signals. Use object class 2323 for any payments to Defense Commercial Communications Office (DECCO).</p>
2318		<p><u>COMMERCIAL LEASED DEDICATED DATA CIRCUITS</u>            Payments made to commercial companies for private line circuits used primarily for the transmission of digital signals. Does not include payment to DECCO.</p>
2319	HE	<p><u>TELECOMMUNICATIONS SERVICES - VOICE - GAS</u>            Payments made to GSA for voice telecommunications services, including local and intercity FTS payments and leased circuits.</p>
2320	HF	<p><u>TELECOMMUNICATIONS SERVICES - DATA - GSA</u>            Payments made to GSA for data telecommunications services, including ARS or FTS data transmission and leased circuits.</p>
2321		<p><u>FURNITURE RENTAL</u>            Charges for rental of furniture for leased government housing when not included in the terms of the lease, or as a part of SLUC imposed by GSA.</p>

3-K-5.bb. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

2323		<u>TELECOMMUNICATIONS SERVICES - OTHER FEDERAL AGENCIES</u> Payments to other federal government agencies, other than GSA, that are in the executive branch, including payments to DECCO.
2324		<u>TELECOMMUNICATIONS SERVICES - OTHER ORGANIZATIONS</u> Payments for all telecommunications services to or received from the judicial and legislative branches of the federal government, the Postal Service, state and local governments, state and private universities, etc.
2325	HG	<u>TELECOMMUNICATION MISCELLANEOUS SUPPLIES AND COPYING COSTS</u> Operating costs directly relating to telecommunications services for supplies and copying costs excluding electronic spare parts.
2330		<u>POSTAL SERVICE</u> Payments to the U.S. Postal Service for the cost of outgoing official mail, express mail services, box rentals, etc.
2336		<u>WATER OR SEWERAGE</u> Cost of water, sewerage and other non-energy related utilities furnished by public or private utility companies. Include utilities furnished to unmanned aids to navigation.
2337		<u>ELECTRICITY</u> Cost of electricity used to operate facilities and provided by a public or private utility company. Include service, demand, quantity and other charges. Include shore-tie electricity where material and costs are charged to OPFAC cutters.

3-K-5.bb. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

2400

PRINTING AND REPRODUCTION

- a. Printing expenses such as blank paper for use at printshop; printing costs of publications, forms, letterheads, marginal-punched paper, and EAM cards, specifically designed for Coast Guard use, decals, posters, bumper stickers, etc., other than personnel training and procurement publications and Reserve Training publications.
- b. Blueprinting, photostating and other reproduction costs. See Accounting Manual (COMDTINST M4400.13) Volume III, Supply and Property.
- c. Printing costs for Coast Guard Auxiliary Program.

2501

ROUTINE SERVICES - ADP - PUBLIC

Costs for commercially procured ADP services including:

- a. Commercial time sharing.
- b. Contract computer time.
- c. Key punch or other data preparation services.
- d. Systems analysts and/or programming services.
- e. Maintenance costs for ADP equipment that is not included in lease costs.

2502

ROUTINE SERVICES - ADP - DOT

Payments to other agencies within DOT for ADP services including:

- a. Computer time.
- b. Key punch or other data preparation services.
- c. Systems analyst and/or programming services.

3-K-5.bb. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2503	HH	<u>ROUTINE SERVICES - ADP - OTHER GOVERNMENT AGENCIES</u> Payment to government agencies, including GSA, that are not under DOT for ADP services including: a. Computer time. b. Key punching or other data preparation services. c. Systems analysts and/or programming services.
2504		<u>ROUTINE SERVICES - REPAIRS AND MAINTENANCE - ADP FACILITIES</u> Routine services for repair and maintenance of spaces utilized for data processing.
2510	HC	<u>GSA SLUC RECURRING REIMBURSABLE SERVICES</u> All charges for recurring reimbursable services provided by GSA and GSA SLUC spaces.
2511	HD	<u>GSA SLUC NON-RECURRING REIMBURSABLE SERVICES</u> All charges for non-recurring reimbursable services provided by GSA for GSA SLUC spaces.
2515		<u>SERVICES - CHARGES FOR NAFA STOCKING OF UNIFORM CLOTHING</u> Reimbursement to unit NAFA for overhead costs associated with the stocking and selling of military uniform issue items by NAF sales outlets. See Accounting Manual (COMDTINST M4400.13) Part V, Enclosure V-10, Volume III Supply and Property, for additional guidance.
2521		<u>CONTRACTOR OPERATED COAST GUARD DINING FACILITY</u> Charges for net billings for operation of CGDFs.
2525		<u>SERVICES - CUTTERS - MAINTENANCE AND REPAIR</u> Services, including contractor furnished material, for maintenance and repair of cutters.
2529		<u>SERVICES - SPECIAL STUDIES</u> Cost of contractual services required in connection with special studies of Coast Guard (CG) programs.

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
2541		<p><u>ROUTINE SERVICES - REPAIRS AND MAINTENANCE - AVIATION PROGRAM</u>                      Routine services for repair of aircraft accessories, equipment and ground handling equipment except by AR&amp;SC. Cost of CG aircraft landing fees and costs incident to seized aircraft.</p>
2542		<p><u>ROUTINE SERVICES - REPAIRS AND MAINTENANCE - ELECTRONIC EQUIPMENT</u>                      Routine services for maintenance and repair of all electronic equipment.</p>
2544		<p><u>SERVICES - REPAIRS AND MAINTENANCE - SHORE UNITS</u>                      Services for maintenance and repair of shore structures, equipment and vehicles attached to shore units.</p>
2545		<p><u>SERVICES - REPAIRS AND MAINTENANCE - SMALL BOATS</u>                      Services and contractor furnished material for maintenance, repair and BOATALTS for boats attached to shore units and OPFAC cutters (excluding casualty damage).</p>
2546		<p><u>ROUTINE SERVICES - REPAIRS AND MAINTENANCE - COAST GUARD AUXILIARY PROPERTY</u>                      Services for replacement, repair, and maintenance of the Coast Guard Auxiliary's equipment and facilities damaged while operating under Coast Guard orders.</p>
2551	HI	<p><u>ROUTINE SERVICES - REPAIR AND MAINTENANCE - SURVIVAL SYSTEMS EQUIPMENT</u>                      Cost for services relating to repair and maintenance of survival systems equipment.</p>
2554		<p><u>ROUTINE SERVICES - ORDNANCE</u>                      Work performed on, and contractor furnished material provided for ordnance systems, including:                      a. Overhaul, repair, maintenance and alteration of small arms, accessories and related equipment.                      b. Registration, entry and challenge fees for small arms matches.</p>
2555		<p><u>ROUTINE SERVICES - RECREATION</u>                      Costs of services for recreation and morale purposes, including:</p>

3-K-5.bb. (cont'd)..

OBJECT CLASS

No. Code

DESCRIPTION

- 2555 cont'd
- a. Contractual services for entertainment.
  - b. Charter of passenger vehicles, trains, boats and buses; car fare and streetcar tokens.
  - c. Maintenance and repair of recreational equipment.
  - d. Engraving of medals.
- 2556
- ROUTINE TRAINING SERVICES  
Training related costs, including:
- a. Routine repair or alteration of training aids.
  - b. Seminar registration fees, tuition, etc., funded by, and in conjunction with, OG-30 travel.
- 2557
- SERVICES OR EQUIPMENT - AUDIO - VISUAL  
The term "audio-visual" is used to refer to any type of auditory, visual or combined auditory and visual imagery. This object class covers expenses for the following: audio-visual services including film developing, editing, printing and finishing; video and audio tape recording and editing services; scripting, directing, producing, designing, consulting and directly related support services required for audio-visual production; costs for the loan, storage, handling, cataloging and distribution (including broadcast and cablecast) of audio-visual materials; library services for audio-visual materials; expenses for products and equipment used in the development, design, production and presentation of audio-visual materials.
- 2558
- SERVICES - DEPENDENT SCHOOLING - OVERSEAS  
Expense for schooling of dependents of Coast Guard personnel stationed outside CONUS, including transportation.
- 2559
- OTHER MISCELLANEOUS SERVICES  
Use this object class for miscellaneous services, such as:
- a. Stenographic services.
  - b. Contractual inspection services.

3-K-5.bb. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

2559 cont'd

- c. Advertising.
- d. Witness expense (including travel, subsistence and fees).
- e. Expense for spectographs and gas chronographs (oil pollutions) samples.
- f. Contractual repairs to nongovernment property damaged by Coast Guard.
- g. Fees, charges, and expenses in connection with conveyance or transfer or gifts, devises, or bequests.
- h. Expenses incident to seized property (aircraft, vessels, etc.) such as advertising, storage, etc.
- i. Payment of mortgage insurance premium on Capehart Housing mortgage.
- j. Contracting services for organist, choir directors, etc., required by Navy Chaplains providing services to a Coast Guard unit.
- k. Charges billed to the Coast Guard by the Secretary of Labor under the Federal Employees Compensation Act.
- l. Administrative, design and other services related to boats and vessels when not included under other object classes.
- m. Repairs to typewriters, copying machines, and other office labor saving machines, photographic equipment and furniture and fixtures.
- n. Money order fees.

2567

SERVICES - DAMAGE TO PRIVATE AUXILIARY FACILITIES

- a. Cost of services obtained under contract, project order or work order including contractor furnished material for repairs of damage to nongovernment boats owned by Coast Guard Auxiliarists and operated under Coast Guard orders.

3-K-5.bb. (cont'd)..

OBJECT CLASS

No. Code

DESCRIPTION

2567 cont'd            b. Cost of supplies and materials used to replace those lost by or damaged on nongovernment boats operated by Auxiliarists under Coast Guard orders. See paragraph 1-A-2 of Part XVI, of this manual.

| 2572                    SERVICES MER EQUIPMENT  
| Maintenance, installation, replacement and repair work  
| performed by commercial concerns, other government  
| agencies and at CG industrial bases for MER equipment  
| utilized for the sensing, control, containment and  
| recovery of pollutants.

| 2575                    SERVICES - OTHER  
| Rewards for buoy recoveries.

| 2576                    ROUTINE MAINTENANCE AND REPAIR - AIDS TO NAVIGATION  
|  
| a. Maintenance and repair work to short range aids to  
| navigation including maintenance for all fixed  
| aids, floating aids, large navigational buoys,  
| offshore structures, and automated aids subject to  
| remote electronic control and monitoring.  
|  
| b. Services for installation, replacement and  
| overhaul of light and sound systems associated  
| with CG ATON.

2589                    AMBULANCE SERVICE  
All ambulance service provided and billed separately.

2590                    REPAIR OF HEALTH CARE EQUIPMENT  
Services and material for repair of medical and dental equipment.

2591                    SERVICES - PRE-ENLISTMENT PHYSICAL EXAMINATION  
Contract and non-contract services for pre-enlistment physical examinations and/or supplemental tests required for Coast Guard applicants.

2592                    SUBSTANCE ABUSE URINALYSIS TEST SERVICES  
Testing service for detecting the presence of amphetamines, barbiturates, cocaine, heroin, lysergic acid diethylamide (LSD), marijuana (THC), methoqualone, opium, and phenayclidine (PCP). Test may include but not limited to enzyme immunoassay, radio immunoassay, or gas liquid chromatography with mass spectrometer.

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2595		<u>FEDERAL CIVILIAN EMPLOYEE MEDICAL SERVICES</u> Costs of job-related physical examinations for federal civilian employees such as participation in Federal Employee Health Units and costs of all job-related mandatory medical monitoring.
2601- 2613		<u>SUPPLIES - FUEL - AIRCRAFT</u> Separate object classes are maintained for each aircraft type. See section 4-F of this Part.
2615	GU	<u>SUPPLIES AND MATERIALS - ADP</u> Supplies and materials used in connection with data processing.
2621		<u>COAST GUARD DINING FACILITY (CGDF) CONSUMPTION</u> Adjustments to CGDF accounts for write-off of deficits, issues to destitute persons, and Boards of Survey as authorized by COMDTINST M4400.13, Volume III, Supply and Property.
2625	SN	<u>SUPPLIES AND MATERIALS - CUTTERS - MAINTENANCE AND REPAIRS</u> Supplies and materials, including engineering repair parts for maintenance and repair of cutters.
2634	SA	<u>SUPPLIES AND MATERIALS - HOUSEKEEPING - SHORE UNITS AND CUTTERS</u> Supplies and materials required by shore units and OPFAC cutters for everyday housekeeping (e.g., supplies for copying machines), supplies for Navy Chaplains providing services to a Coast Guard unit, and all other supplies and materials required by shore units and OPFAC cutters not proper for charge to other object classes under this OG.
2638	SF	<u>SAFETY EYEGLASSES</u> All safety eyeglasses purchased for civilian employees.
2641	SB	<u>SUPPLIES AND MATERIALS - MAINTENANCE - AVIATION PROGRAM</u> Supplies and materials, other than housekeeping, required for operation and maintenance of aircraft, except at AR&SC, including:

3-K-5.bb. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

- 2641 (cont'd)
- a. Supplies and materials, repair and replacement parts used in connection with maintenance of aircraft and aircraft ground handling equipment, including Type 3 aeronautical material.
  - b. Aircraft lubricants.
  - c. Purchase and renovation of flight clothing or survival equipment.
  - d. Supplies and material used in packing and crating aviation material for shipment, except at AR&SC.
- Note: Exclude cost of aeronautical material issued from inventory.
- 2642        SC        SUPPLIES AND MATERIAL - MAINTENANCE - ELECTRONIC SPARE PARTS
- a. Supplies and materials used for electronic maintenance and repair, such as vacuum tubes, crystals, replacement parts, special tools, sheet metal, antenna components, and wiring.
  - b. Supplies and material used for packing and crating of electronic material for shipment.
- 2644        SD        SUPPLIES AND MATERIALS - MAINTENANCE - SHORE UNITS  
Supplies and materials, including repair parts for engineering maintenance of shore units.
- 2645        SE        SUPPLIES AND MATERIALS - MAINTENANCE - SMALL BOATS  
Repair parts and materials required for maintenance and repair of the hull, engine and machinery for small boats attached to shore units and OPFAC cutters.
- 2646        SV        DRUGS, MEDICINES, VACCINES - OUTPATIENT - NON-COAST GUARD FACILITIES  
All drugs, medicines, and vaccines provided to an outpatient at a nonCoast Guard facility and separately billed by a physician or pharmacy. This includes contract physician supplies and reimbursements to Active Duty (AD) personnel for prescriptions.

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2647	SR	<u>HEALTH CARE SUPPLIES AND MATERIALS - COAST GUARD FACILITIES</u> All medical and dental supplies, drugs, vaccines, blood products, and materials purchased from government or nongovernment sources for direct use or prescription by Coast Guard units.
2651	HY	<u>INVENTORY ADJUSTMENTS</u> Adjustments to Coast Guard Supply Fund inventory accounts as prescribed by Part VIII of this manual, including adjustments for excess Supply Fund inventory transfers.
2654	SG	<u>SUPPLIES AND MATERIALS - MAINTENANCE - ORDNANCE</u> Ammunition and miscellaneous supplies, materials, assemblies, sub-assemblies and parts used for the maintenance, repair and alteration of small arms, accessories, and related equipment (excluding supplies and materials under object class 2669). Examples are supplies and materials for: <ol style="list-style-type: none"> <li>a. Ammunition hoists.</li> <li>b. Magazines (excluding hull structure).</li> <li>c. Ready service lockers, small arms lockers, pyrotechnic lockers.</li> <li>d. Targets, target accessories, shooting jackets, coats, gloves, mittens, etc.</li> <li>e. Support of the Reserve small arms training program.</li> </ol>
2655	SH	<u>SUPPLIES AND MATERIALS - MAINTENANCE - RECREATION</u> Cost of athletic supplies, medals, trophies for athletes, awards, books, magazines, newspapers, periodicals, musical supplies, sheet music, shot gun ammunition, etc., for welfare, recreation and morale purposes. Also, include cost of supplies and materials for maintenance of recreation equipment.
2656	SJ	<u>SUPPLIES AND MATERIALS - MAINTENANCE - TRAINING</u> Cost of the following training items:

3-K-5.bb. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

- 2656 (cont'd)
- a. Cost of supplies and materials purchased for use in training or procurement of personnel, and promotion of recruiting (e.g., books, training aids, training manuals, film, promotion examinations, exhibits, publications, posters, and reproduction supplies) including costs of supplies and materials for maintenance of training equipment.
  - b. Cost of training materials for Coast Guard Auxiliarists.

2658        SL        AVIONIC SUPPLIES AND MATERIALS  
End-use procurement of avionic spare parts, supplies and material at Coast Guard air stations.

2660        HZ        ACCESSORIAL CHARGES  
Accessorial surcharges and credit allowances for retail stock losses applied to material issued to the Coast Guard by DLA, GSA, and other government agencies when cost of material is chargeable to the operating expense appropriation and the Supply Fund.

2662        SM        FUEL - AIRCRAFT - GENERAL

- a. Cost of aviation gasoline and other fuel consumed by aircraft.
- b. Cost of JATO (jet assisted take off) units and igniters.
- c. Transportation expenses, for delivery of fuel and JATO units and igniters prepaid by vendor and not covered by government bills of lading.

See Chapter 6 of Part II of this manual for fuel object classes by aircraft type.

3-K-5.bb. (cont'd)..

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
2663	HO	<u>ENERGY - GAS - SHORE UNITS</u> Cost of natural gas, propane gas, butane gas and bottled gas provided by public or private company to accomplish heating, cooling, or other forms of power generation. Include source, demand, quantity and other charges.
2664	HP	<u>ENERGY - LIQUID FUEL - SHORE UNITS</u> The cost of #1, #2, or #6 fuel oil, JP-5 diesel fuel or gasoline furnished to accomplish heating, cooling, hot water or steam production, or power generation. Include cost of fuel oil treatment chemicals and transportation expenses for delivery of fuel prepaid by vendor and not covered by government bills of lading.
2665	SQ	<u>ENERGY - OPFAC CUTTERS</u>  a. Cost of fuels used to power cutters including main propulsion fuel used by attached small boats.  b. Lighterage incident to delivery of fuel for cutters.  c. Transportation expense for delivery of fuel prepaid by vendor and not covered by a government bill of lading (GBL).  d. Shore tie steam service where metered and costs are charged to cutter.
2667	SS	<u>ENERGY - BOATS, VEHICLES AND DAMAGE CONTROL EQUIPMENT - SHORE UNITS AND CUTTERS</u> Diesel oil, gasoline, lubricants, antifreeze, batteries, ice distilled water, and credit card purchases of small parts and services for vehicles, boats and damage control equipment attached to OPFAC cutters and shore units, including Coast Guard Auxiliary boats.
2668	ST	<u>ENERGY - OTHER - SHORE UNITS</u> All other energy costs at shore units not covered in object classes 2336, 2337, 2663, 2664, and 2667. Include gasoline, wood, charcoal, coal, kerosene, etc.

3-K-5.bb. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2669	SO	<u>ORDNANCE - REPAIR PARTS AND SUPPLIES</u> Ordnance repair parts and supplies obtained from the Federal Supply System on a reimbursable basis or procured commercially including:  a. Repair parts for fire control equipment, gun mounts and torpedo launches.  b. Repair parts for ordnance electronic equipment.  c. Repair parts for .50 caliber machine guns and mortars.  d. Special tools peculiar to specific ordnance equipment.  e. Ordnance supplies and lubricants used for maintenance.
2673		<u>SUPPLIES AND MATERIALS - ATON - MOORINGS</u> Procurement of moorings (chain, bridles, shackles, swivels, associated hardware and sinkers) from commercial or government sources.
2675	GD	<u>SUPPLIES AND MATERIALS - ATON - BATTERIES</u> Procurement of batteries for short-range aids to navigation, both fixed and floating, including large navigational buoys, off-shore structures and automated aids subject to remote electronic monitoring and control.
2676	GE	<u>SUPPLIES AND MATERIALS - MAINTENANCE - AIDS TO NAVIGATION (ATON) - OTHER</u> Supplies and materials used for maintenance and repair of short-range ATON. Includes the cost of the following ATON visual and audible aid material:  a. ATON lights and associated systems (e.g., lanterns, lamp changers, flashers, daylight sensors, lamps and wiring).  b. Motion activated sound systems associated with short-range aids (e.g., bells, gongs, whistles and clappers).  c. Miscellaneous hardware and supplies (e.g., connecting hardware, battery boxes, gaskets, etc.).

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2677	GF	<u>SUPPLIES AND MATERIALS - MAINTENANCE - MARINE SCIENCE (MSA) AND MARINE ENVIRONMENTAL PROTECTION (MEP)</u> Consumable supplies and materials peculiar to MSA and MEP programs when used by an OPFAC unit in performance of its duties, such as expendable probes (one time use), simple water sampling devices, hardware for sampling equipment and hydraulic fluid.
2691	GK	<u>SUPPLIES AND MATERIALS - NAVY NON-AVIATION DEPOT LEVEL REPARABLES</u> Electronic items for NAVELEX.
2692	GL	<u>SUPPLIES AND MATERIALS - NAVY NON-AVIATION DEPOT LEVEL REPARABLES</u> Electronic items for NAVSEA.
2693	GM	<u>SUPPLIES AND MATERIALS - NAVY NON-AVIATION DEPOT LEVEL REPARABLES</u> Ordnance items for NAVSEA.
3142	SU	<u>EQUIPMENT NOT CAPITALIZED - OTHER - ELECTRONIC</u> Purchase or withdrawal of electronic equipment from inventory for end use which does not meet requirements for capitalization in Part X of this manual.
3154	SW	<u>EQUIPMENT NOT CAPITALIZED - OTHER - ORDNANCE</u> Special CBR detection and protection equipment, small arms and other ordnance equipment which does not meet requirement for capitalization in Part X of this manual.
3155	SX	<u>EQUIPMENT NOT CAPITALIZED - OTHER - RECREATION</u> Recreation equipment procured which does not meet requirements for capitalization in Part X of this manual.
3156	SY	<u>EQUIPMENT NOT CAPITALIZED - OTHER - TRAINING</u> Cost of equipment purchased for training and procurement purposes which does not meet requirements for capitalization in Part X of this manual.
3157	SZ	<u>EQUIPMENT NOT CAPITALIZED - OTHER - MEDICAL</u> All medical or dental equipment purchased including sterilizers, dental units, X-ray machines. Laboratory equipment, etc. See Part X of this manual.
3163	GG	<u>EQUIPMENT CAPITALIZED - GENERAL PURPOSE PROPERTY</u> Machinery, equipment, furniture and fixtures (excluding ADP equipment) which meet the requirement for capitalization in Part X of this manual.

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
3164	GW	<u>EQUIPMENT CAPITALIZED - BOATS, BARGES AND AMPHIBIOUS CRAFT</u> Boats, barges, air cushion vehicles and amphibious craft constructed at Coast Guard YARD or procured from contractors or other government agencies and delivered to Coast Guard shore units and vessels, including initial outfits furnished with boats, boat trailers, and preparation of boats for shipment. These units may also be acquired under AC&I programs.
3168		<u>EQUIPMENT CAPITALIZED - ATON BUOYS</u> Procurement of buoys through commercial or government sources for use as floating aids to navigation.
3171	GZ	<u>EQUIPMENT CAPITALIZED - ADP</u> Purchase of new or leased computers, computer peripheral devices, PCAM equipment, ADP terminals, ADP data entry devices, telecommunications modems, bursters, separators and other ADP equipment. See Part X of this manual.
3172	GH	<u>EQUIPMENT NOT CAPITALIZED - ADP</u> Purchase of ADP equipment that does not meet the requirement for capitalization in Part X of this manual.
3173	GT	<u>EQUIPMENT NOT CAPITALIZED - SURVIVAL SYSTEMS EQUIPMENT</u> Cost relative to survival systems equipment purchases.
3181	GI	<u>EQUIPMENT NOT CAPITALIZED - OTHER</u> Purchase of equipment, furniture, fixtures and office labor saving devices that do not meet the requirement for capitalization, except as included under object classes 3142, 3154, 3155, 3156, 3157, 3172 or 3182. See Part X of this manual.
3182		<u>EQUIPMENT - NOT CAPITALIZED - MER</u> Procurement of containment, recovery, sensing, control, data reduction and communication equipment primarily designed for MER which does not meet basic requirements for capitalization as reflected in Part X of this manual.

3-K-5.bb. (cont'd)..

OBJECT CLASS

No. Code

DESCRIPTION

3201		<u>LANDS AND STRUCTURES - CAPITALIZED</u> Principal repayments on Capehart Housing mortgage (Headquarters only).
4202		<u>INDEMNITIES</u> Claims against the Coast Guard for loss or damage to real and personal property including GSA motor vehicles. Adjustments of accounts of accountable officers as authorized by the Comptroller General (31 U.S.C. 82a-1).
4300		<u>INTEREST</u> Interest on mortgage payments (Headquarters only).
4301		<u>INTEREST PENALTIES</u> Interest charges made on late payments under contracts or purchase orders issued on or after 1 October 1982 pursuant to the Prompt Payment Act (PL-97-177).
9100		<u>UNVOUCHERED</u> Incidental miscellaneous expense in connection with confidential investigations. (See paragraph 3-K-5.z of this Part for reporting information).
9201		<u>UNDISTRIBUTED - FINES AND PENALTIES</u> Fines and penalties assessed against the Coast Guard for violation of the Clean Air Act.

6. Costs Chargeable to Other Operating Guides and Appropriations.

a. Account 19.00.

- (1) TD and TAD travel expense of military and civilian personnel directly or indirectly engaged in industrial work at units operating under Account 19.00 procedures, including vehicle rental expense.
- (2) Rental of motor vehicles assigned to industrial activities, including interagency motor pool services.

b. OG-56.

- (1) Travel costs of applicants for enlistments and rejected applicants.
- (2) TD and TAD travel expense of military and civilian personnel performing training duty and tuition, books and other costs of the personnel training program.
- (3) Printing costs for training and procurement purposes.

3-K-6. c. OG-80.00 and OG-88.00.

- (1) TD and TAD travel expense of personnel on assignment to, or in connection with, work which will be reimbursed by another appropriation or government agency.
- (2) Printing of Coast Guard YARD publications or forms designed exclusively for Coast Guard YARD use and procured by Commandant (G-TIS-6/7).

d. Reserve Training Appropriation.

- (1) TDY and TAD travel expense, including expense for vehicle rental when authorized in travel orders, of personnel in connection with the Reserve Training Program including:
  - (a) Trainees performing ADT (other than IADT) and IDT.
  - (b) Headquarters and district office personnel engaged primarily in the administration of the Reserve Training Program.
  - (c) Personnel assigned as CGRU stationkeepers.
  - (d) Reserve personnel assigned to ADT or TAD to serve on Reserve promotion boards, Reserve policy boards, etc.
- (2) Cost of printing training material for the Reserve Training Program.
- (3) Costs of vehicle rental expense in connection with the Reserve Training Program.

e. AC&I Appropriation. TDY and TAD travel expense of personnel in connection with AC&I projects.

f. RDT&E Appropriation. TDY and TAD travel expense of personnel in connection with RDT&E projects.

g. Maintenance Operating Guides. Transportation expense of materials and equipment when such items are procured, issued from inventory, or shipped for repair and the related procurement or repair costs are funded from maintenance operating guides.

h. Oil Pollution Fund. Expense connected with Phase III and IV removal operations as defined in the National Contingency Plan covering cleanup of pollutants.

i. Coast Guard YARD Fund. Purchase of marginal punched stock paper and EAM stock cards (No. 5081), for Coast Guard YARD use procured under authority of GPO contracts.

3-L. Operating Guide 41.00 Aircraft Program (MILSTRIP Code J).

1. Administration of OG-41. OG-41 is administered by Commandant (G-EAE) and the Commanding Officer, AR&SC.
2. Purpose. OG-41 will fund the normal and ordinary costs of:
  - a. Aircraft overhaul, modification and repair of aircraft engines, components and accessories.
  - b. Services to aircraft including studies, testing, storages and technical representative services.
  - c. Aircraft supplies and materials for field stock.
  - d. Aircraft ground support equipment and test equipment necessary for operation and maintenance of aircraft and aircraft systems (except for ground and ship based communication and navigation equipment for purpose of communication with aircraft and/or navigation aids for aircraft).
  - e. Costs incurred by AR&SC in direct support of its aeronautical engineering support function. See the Manual of Budgetary Administration (COMDTINST M7100.3), chapter 1 and the Planning and Programming Manual (COMDTINST M16010.1), chapter III for demarcation between operating expense and AC&I.
3. Targeting. Based on budget estimates developed by Commandant (G-EAE) and AR&SC, funds for each quarter will be targeted to fund the normal and ordinary costs associated with aircraft maintenance and supply and the cost of operating AR&SC. Only Commandant (G-EAE) and AR&SC receive targets under OG-41.
4. Cost Distribution. Charge costs under OG-41 to aircraft program cost centers as prescribed in paragraph 4-F-3 of this Part.
5. Definition and Object Classes. OG-41 includes the cost of the following:
  - a. Materials. Materials, services and supplies necessary for modification, and overhaul of aircraft and aircraft equipment including avionics; restoration of casualty damage to aircraft.
  - b. Transportation. Transportation cost for shipment of aircraft, aeronautical material and equipment.
  - c. Overhauls. Overhaul aircraft. Overhaul and exchange of aircraft engines and components.

- 3-L-5.d. Engineering. Aeronautical engineering contractual services.
- e. Inventories. Issues of OG-41 Field Stock inventory and inventory turn-ins.
- f. Equipment. Procurement of aircraft ground handling and support equipment.
- g. Aircraft or Avionics. Procurement of aircraft and avionics systems and equipment.
- h. Support. Costs incurred by AR&SC in support of its engineering and supply function.

Specific types of expenses chargeable to OG-41 are listed below together with object classification. Paragraph 3-K-6 of this Part lists types of expenses properly charged to other operating guides.

OBJECT CLASS

No.    Code

DESCRIPTION

2200	E	<u>TRANSPORTATION OF THINGS</u> Expenditures for transportation of material and equipment when: <ul style="list-style-type: none"> <li>a. Items of material or equipment procured for end use and the procurement is funded from OG-41.</li> <li>b. Items of material or equipment shipped between Coast Guard units on a nonreimbursable basis and when the acquisition costs of an equivalent piece of new equipment would be properly chargeable to OG-41.</li> </ul>
2511		<u>NORMAL AIRCRAFT OVERHAUL AND MODIFICATION</u> Materials, services and supplies for overhaul, alteration and modification of aircraft at AR&SC, at repair facilities of other government agencies and at commercial overhaul facilities.
2512		<u>AIRCRAFT ENGINES</u> Overhaul or exchange of aircraft engines. Aircraft engines requisitioned from inventory for installation in aircraft. Credit allowances for aircraft engines transferred to Class 265 inventories.

3-L-5.h. (cont'd)..

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
2513		<u>RESTORATION OF AIRCRAFT CRASH DAMAGE</u> Restoration of aircraft crash damage at AR&SC, at repair facilities of other government agencies and at commercial overhaul facilities.
2514		<u>SERVICE - AVIATION PROGRAM - OTHER</u> Other services, including design studies, evaluation, dynamic testing of components and structures, technical representative services, computerized maintenance programs, and aircraft storage not included in other object class codes.
2518		<u>OVERHAUL AND REPAIR OF AIRCRAFT ACCESSORIES AND EQUIPMENT</u> Cost of overhaul and repair of aircraft accessories and equipment beyond unit level (depot level).
2611	M	<u>FIELD STOCK ISSUES AND TURN-INS</u> All issues for OG-41 FS inventories for end-use and credit allowances for turn-ins of repairable aircraft accessories transferred to Class 265 FS (OG-41) inventory.
2651	I	<u>INVENTORY ADJUSTMENTS</u> Adjustment of controlled inventory financed under OG-41.
2660	K	<u>ACCESSORIAL CHARGES</u> Surcharges covering material ordered from GSA for overseas delivery or shipment and accessorial charges incident to materials issued to the Coast Guard by military activities or other government agencies (AR&SC only).
3163		<u>EQUIPMENT - GROUND SUPPORT - CAPITALIZED</u> Ground handling and support equipment including aircraft refuelers, aircraft tow tractors (mules), mobile hydraulic and electric power carts, de-icer or wash trucks, hangar deck sweepers, jet engine test cells and ground test equipment. See Part X of this manual for capitalization criteria.

3-L-5.h. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

3181

EQUIPMENT - GROUND SUPPORT - NOT CAPITALIZED

Ground support equipment not meeting the requirements for capitalization (AR&SC only).

6. Cost Chargeable to Other Operating Guides.

a. OG-30.

- (1) TD and TAD travel costs including aircraft flight crews, except at AR&SC.
- (2) Cost of repair and maintenance of aircraft accessories, except at AR&SC.
- (3) Cost of repair and maintenance of ground support equipment, except at AR&SC.
- (4) Repair of private Auxiliary aircraft damaged while operating under Coast Guard orders, or reimbursement to Auxiliarists for such repairs.
- (5) Expense incident to seized aircraft and cost of aircraft landing fees.
- (6) Supplies and materials required for operation and for field and line maintenance of aircraft at Coast Guard air stations including:
  - (a) End use procurement of supplies and materials, repair and replacement parts used in connection with maintenance of aircraft consisting of Type III and V aeronautical material.
  - (b) Aircraft lubricants, alcohol, tools, paint, cleaning supplies and equipment and shop equipment.

- 3-L-6. a. (6) (c) Purchase and restoration of flight clothing and survival equipment.
- (d) Local service contracts for calibration and minor repair.
- (7) Cost of droppable rescue equipment, shelving and rescue equipment other than that placed aboard specifically for flight crew survival.
- b. OG-42. Cost of ground and ship-based electronics equipment including communications equipment and Aids to Navigation (e.g., TACAN and ILS) used to support aircraft operations.
- c. OG-43.
- (1) Cost of forklifts, permanently installed compressors, generators, and converters which supply air and electrical power to shops and hangars.
- (2) Cost of materials, services, transportation and supplies incident to procurement, maintenance, modification, repair and replacement of articles listed in paragraph 3-L-6.c.(1) above.
- d. OG-45.
- (1) Permanently installed compressors, generators, and converters which supply air and electrical power to flight deck and shops; and aircraft tiedown equipment, fueling equipment including pumps, filters, hoses, nozzles, contamination testers, etc.
- (2) Cost of materials, services, transportation and supplies incident to procurement, maintenance, modification, repair, and replacement of articles listed in paragraph 3-L-6.d.(1) above.

M. Operating Guide 42.00 Electronics Program (MILSTRIP Code K).

1. Administration of OG-42. OG-42 is administered by Commandant (G-TPP), Commander (eee) and commanding officers of other administrative target units (ATUs).
2. Purpose. To fund acquisition, installation, maintenance and changes to ship's systems and structure when necessary for electronics equipment and systems on boats, cutters and shore units. Also, to fund ground and ship based communication equipment and A to N, i.e., TACAN and ILS, used to support

3-M-2. (cont'd)..

aircraft operation. Chargeable items may be provided or performed by commercial concerns, other Government agencies, Coast Guard industrial units or personnel. See the Manual of Budgetary Administration (COMDTINST M7100.3), chapter 1 and the Planning and Programming Manual (COMDTINST 16010.1), chapter III for demarcation between operating expense and AC&I.

3. Targeting. Funds for each quarter are targeted to administrative target units; amounts are determined by Commandant (G-TPP) review of budget estimates and supporting documentation submitted by ATU.
4. Cost Distribution. Distribute expense under this operating guide as follows:
  - a. Inventory Issues. Charge cost of items issued from Commandant (G-TPP) controlled APA stock commodity "L" to benefiting unit cost account. These costs will be transferred to field accounting offices as GL account 91XX transactions or as GL account 99XX transactions when issues are funded under district targets.
  - b. Depot Repairs. Charge the cost of repair, modification and alteration of Commandant (G-TPP) controlled APA stock commodity "T" items to Cost Account 73600.
  - c. Development and Evaluation. Charge the costs of engineering design, development and evaluation of electronic equipment, installations and systems to the appropriate servicewide program expense account (79XXX series).
  - d. All Other Expenses. Charge expenses not covered by paragraphs 3-M-4.a through 3-M-4.c of this Part to benefiting unit cost account.
5. Definitions and Object Classes.

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
2200	A	<u>TRANSPORTATION OF THINGS</u> Expenditures for transportation of material and equipment when: <ol style="list-style-type: none"><li>a. Items of material or equipment are procured for end use and the procurement is funded from OG-42.</li></ol>

3-M-5.b. Items of material or equipment are shipped between Coast Guard units on a non-reimbursable basis and when the acquisition costs of an equivalent piece of new equipment would be properly chargeable to OG-42.

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2500		<u>OTHER SERVICES</u> Cost of services performed by commercial concerns, other government agencies, Coast Guard industrial units, Coast Guard personnel and other contractual services. Includes distribution of industrial over or under absorbed overhead at the end of the fiscal year.
2600	C	<u>SUPPLIES AND MATERIALS</u> Cost of supplies and materials procured for end-use, inventory or to be provided as government furnished equipment (GFE) for work accomplished on electronic equipment and systems or OG-42 funded projects. Includes spare parts required to fill new allowances per an initial or revised ERPAL.
2691	P	<u>SUPPLIES AND MATERIALS - NAVY NON-AVIATION DEPOT LEVEL REPAIRABLES</u> Electronic items for NAVELEX.
2692	N	<u>SUPPLIES AND MATERIALS - NAVY NON-AVIATION DEPOT LEVEL REPAIRABLES</u> Electronic items for NAVSEA.
3167	D	<u>EQUIPMENT - CAPITALIZED - ELECTRONIC</u> Procured electronic equipment and systems, including test equipment, which meet the capitalization criteria in Part X of this manual.
3187	E	<u>EQUIPMENT - NON-CAPITALIZED - ELECTRONIC</u> Procured electronic equipment and systems, including test equipment, which do not meet the capitalized equipment criteria.

6. Costs Chargeable to Other Funds.

- a. Account 19.00. Travel expenses of personnel who travel pursuant to work order chargeable to account 19.00.

3-M-6.b. OG-30.

- (1) TD and TAD travel costs in connection with OG-42 funded projects and administration of the electronic engineering program.
- (2) Transportation expense for routine shipments of electronic equipment and material.
- (3) Services, supplies and materials used for electronic maintenance, overhaul and repairs, except when used for repair of casualty damage and major modification of electronic equipment and systems.
- (4) Auxiliarist facilities. See Part XVI, paragraph 1-A-2 of this manual.

- c. OG-41. Procurement installation, repair and overhaul of aircraft electronic equipment.
- d. OG-43. Procurement of LORAN and radio beacon transmitting towers (100 feet and taller) and their ground systems, installation of all antennas and their ground systems.
- e. OG-90. Procurement of electronic equipment and supporting spare parts for use as training aids in connection with the Reserve Training Program.
- f. AC&I Appropriation. Electronic equipment and associated installation, spares and shipping cost for projects funded by the AC&I Appropriation.
- g. RDT&E Appropriation. Electronic equipment for use in development, evaluation, design and testing.

N. Operating Guide 43.00 Shore Unit Program (MILSTRIP Code L).

1. Administration. OG-43 is administered by Commandant (G-ECV), Commander MLC Civil Engineering Division, or the commanding officer at other ATU's.
2. Purpose. OG-43 funds the following costs:
  - a. Major non-recurring maintenance, rebuilding (including casualty rebuilding) and improvement of the shore plant, fixed ATON and Large Navigational Buoys (LNBS) major non-consumable equipment, vehicles, installation and maintenance of LORAN and radio beacon antennas and their ground systems. Non-recurring items are those that do not occur, nor are expected to occur, during the normal operating cycle of any real property facility or fixed ATON. See the Manual of Budgetary Administration (COMDTINSTOM7100.3), chapter 1 and the Planning and Programming Manual (COMDTINST M16010.1), chapter III for demarcation between operating expenses and AC&I.

- | 3-N-2.b. Procurement, modification, maintenance, replacement,  
| servicing, and services related to development of projects  
| requested by Program Managers for Marine Environmental  
| Response (MER) equipment for activities that respond to  
| pollution incidents on nongovernmental facilities under the  
| jurisdiction of "Superfund" type legislation.
  
- | c. Pollution abatement projects and operations for shore  
| facilities, vessels, and aircraft on governmental facilities.  
| This Environmental Compliance Program (ECP) funds efforts to  
| bring government facilities into compliance with the Clean  
| Air, the Clean Water, the Safe Drinking Water, the Resource  
| Conservation and Recovery, the Toxic Substance Control, the  
| Solid Waste Disposal, and the Comprehensive Environmental  
| Response, Compensation and Liability Acts. ECP projects are  
| documented in OMB Circular A-106.

3. Targeting. Quarterly target.

4. Cost Distribution. Distribute expenses under the operating  
guide as follows:

- | a. Aids to Navigation - Fixed. Charge expenditures for cost  
| of material, equipment and services to maintain,  
| replace, repair and operate fixed ATON structures by  
| commercial contract to program cost centers 73200, 73220 and  
| 73250 as appropriate if unmanned. If manned (Light Station)  
| then charge to unit OPFAC.
  
- | b. Aids to Navigation - Floating. Charge expenditures for  
| maintenance and repair of LNBs to program cost center 73150.  
| Charge expenditures for procurement of batteries for Floating  
| aids to navigation associated with major casualty damage to  
| program cost center 73100.
  
- | c. General Engineering Design Service. Charge costs of  
| general engineering design services to the appropriate  
| servicewide Program Expense Account (79XXX series). See  
| Part II, paragraph 4-C-1 of this manual.
  
- | d. Repairs to Coast Guard Auxiliary Shore Facilities.  
| Charge cost of authorized repairs to Coast Guard Auxiliary  
| shore facilities to Cost Account 73500. See Part XVI,  
| paragraph 1-A-2 of this manual.
  
- | e. Marine Environmental Response (MER). Charge expenditures  
| for cost of services, materials, equipment and devices  
| procured for the MER program consisting of pollution control,  
| containment, recovery, sensing and communication costs,  
| except expenditures made by OPFAC units, to program cost  
| center 79404.

- | 3-N-4. f. Real Property. Charge actual expenditures for real  
| property acquisitions, improvements and additions to GL  
| account 4700, Real Property Acquisitions-in-Process, until  
| CG takes possession or title passes. Rounding off the amount  
| of real property acquisitions to the nearest \$1,000 will be  
| accomplished when the property is entered in accounting  
| records as a capital asset. Charge the expenditure to the  
| unit cost center.
  
- | g. OPFAC Unit Cost Account. Charge expenses not covered by  
| 3-N-4.a. through f. above to the consuming (OPFAC) unit.

5. Definition and Object Classes. Categories of expenditures chargeable to OG-43 include:

- a. Materials and Services. Materials and services necessary for major maintenance, rebuilding, and improvement to shore facilities and fixed Aids to Navigation structures. See Civil Engineering Manual (COMDTINST M11000.1) for definition of "real property facility." Include major expenses covering:
  - (1) Installation and maintenance of all antennas and their ground systems.
  - (2) Installation of medical and dental equipment at shore units.
  - | (3) Maintain and repair fixed ATON structures and Large  
| Navigational Buoys (LNBs).
  - | (4) Marine Environmental Response (MER) program.
  
- b. Equipment. Major equipment used for operation or maintenance of shore structures, fixed Aids to Navigation or Large Navigational Buoys (LNBs) including generators, compressors, lathes, concrete mixers, bulldozers, truck cranes, material handling, construction equipment, boat carriages, and Marine Environmental Response (MER) and equipment used to maintain vehicles such as hydraulic lifts, automatic testing devices, etc.
  
- c. Vehicles. Vehicle procurement, except vehicles properly chargeable to OG-41 (aircraft refuelers, aircraft tow tractors (mules), mobile hydraulic and electric power carts for aircraft, de-icer or wash trucks and hanger deck sweepers).
  
- d. Antennas. Procurement of LORAN and radio beacon transmitting antenna towers (100 feet and taller) and their ground systems.
  
- | e. Short Range ATON Charges.
  - | (1) Procurement and replacement of lanterns 375mm and  
| larger, rotating beacons, 120-volt sound signal systems,  
| fog detectors, power systems, and monitor and control  
| systems for automated lighthouses.

3-N-5.e. (2) Construction of new, replacement and modification to fixed AtoN structures not capable of being serviced by CG units. See paragraph 3-N-6.c(14) of this Part for exceptions.

f. Casualty Charges. Procurement of materials, services and equipment for the restoration of major casualty damage resulting from fire, storm, collision or other extraordinary events, unless the casualty can be absorbed within the scheduled maintenance funded by OG-30. Specific types of expenses chargeable to OG-43 are listed below. Paragraph 3-N-6 of this Part lists related types of expenses chargeable to other operating guides.

OBJECT CLASSES

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
2200	A	<p><u>TRANSPORTATION OF THINGS</u> Expenditures for transportation of material and equipment when:</p> <p>a. Items of material or equipment are procured for end use and the procurement is funded from OG-43.</p> <p>b. Items of material or equipment are shipped between Coast Guard units on a non-reimbursable basis and when the acquisition costs of an equivalent piece of new equipment would be properly chargeable to OG-43.</p>
2532		<p><u>SERVICES - MAJOR NON-RECURRING MAINTENANCE - SHORE FACILITIES</u> Services for maintenance of shore structures and facilities, equipment and machinery. Does not include ATON or MER expenses.</p>
2533		<p><u>SERVICES - REBUILDING - SHORE FACILITIES</u> Services for rebuilding (including alterations, conversions, relocations, restorations and casualty repair) structures and facilities. See Planning and Programming Manual (COMDTINST M16010.1) for restrictions on the use of operating expense funds for rebuilding. Does not include AtoN or MER expenses.</p>
2535		<p><u>SERVICES - ENVIRONMENTAL COMPLIANCE PROGRAM</u> Services performed by commercial concerns, other government agencies and at CG industrial facilities for efforts to bring government facilities into compliance with the Clean Air, the Clean Water, the Safe Drinking Water, the Resource Conservation and Recovery, the Toxic Substance Control, the Solid Waste Disposal, and the Comprehensive Environmental Response, Compensation and Liability Acts.</p>

<u>OBJECT CLASSES</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2537		<u>SERVICES - SHORE UNIT PROGRAM - OTHER</u> General engineering design and contractual services which cannot be reasonably included under other service object classes, and distribution of industrial over or under absorbed overhead at end of fiscal year. See Part V of this manual.
2571		<u>SERVICES - ATON - LARGE NAVIGATIONAL BUOYS</u>   Services by commercial concerns, other government   agencies and at CG industrial facilities for the   overhaul, drydocking and dockside availability of   LNBS.
2572		<u>SERVICES - MER EQUIPMENT</u>   Maintenance, installation, replacement and repair by   commercial concerns, other government agencies and at   CG industrial facilities for MER equipment used for   sensing, control, containment and recovery of   pollutants.
2573		<u>SERVICES - ATON FACILITIES</u>   Services performed by commercial concerns, other   government agencies and at CG industrial facilities   for modification, installation, replacement and   overhaul to fixed ATON structures and ATON systems.
2632	L	<u>SUPPLIES AND MATERIALS - MAJOR NON-RECURRING MAINTENANCE FACILITIES</u> Supplies and materials provided for use in the maintenance of shore structures and facilities, equipment and machinery. See Planning and Programming Manual (COMDTINST M16010.1) for restrictions on the use of operating expense funds for rebuilding. Does not include ATON or MER expenses.
2633	M	<u>SUPPLIES AND MATERIALS - REBUILDING - SHORE FACILITIES</u> Supplies and materials provided for rebuilding (including alterations, conversion, relocations, restorations and casualty repair) structures and facilities. See Planning and Programming Manual (COMDTINST M16010.1) for restrictions on the use of operating expense funds for improvements. Does not include ATON or MER expenses.

3-N-5.f. (cont'd)..

<u>OBJECT CLASSES</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2671		<u>SUPPLIES AND MATERIALS - ATON</u> Procurement of ATON supplies and materials appropriate for charge to OG-43 except those included under Object Class 2675, includes piles and AtoN towers.
2672		<u>SUPPLIES AND MATERIALS - MER EQUIPMENT</u> Supplies, materials and spare parts for maintenance, installation and replacement for MER equipment utilized for MER development projects.
2675		<u>SUPPLIES AND MATERIALS - ATON BATTERIES</u> Procurement of batteries for short range aids to navigation associated with major casualty damage.
2680		<u>SUPPLIES AND MATERIALS - PROCURED FOR APA INVENTORY OR SPECIAL PROJECTS</u> Procurement of material for APA inventory.
2685		<u>SUPPLIES AND MATERIALS - ENVIRONMENTAL COMPLIANCE PROGRAM</u> Supplies, materials and spare parts for maintenance, installation and replacement for efforts to bring government facilities into compliance with the Clean Air Act, the Clean Water Act, the Safe Drinking Water Act, the Resource Conservation and Recovery Act, the Toxic Substance Control Act, the Solid Waste Disposal Act, and the Comprehensive Environmental Response, Compensation and Liability Act.
3160	Z	<u>EQUIPMENT CAPITALIZED - MER EQUIPMENT</u> Procurement of containment, recovery, sensing, control, data reduction, and communication equipment primarily designed for Marine Environmental Response (MER) which meets requirements for capitalization or is reflected in Part X of this manual.
3163	R	<u>EQUIPMENT CAPITALIZED - OTHER</u> Major equipment procurement excluding all vehicles, furnishings and office labor saving devices.

<u>OBJECT CLASSES</u>		
<u>NO.</u>	<u>Code</u>	<u>DESCRIPTION</u>
3165	Q	<u>EQUIPMENT CAPITALIZED - ENVIRONMENTAL COMPLIANCE PROGRAM</u> Equipment procured for efforts to bring government facilities into compliance with the Clean Air Act, the Clean Water Act, the Safe Drinking Water Act, the Resource Conservation and Recovery Act, the Toxic Substance Control Act, the Solid Waste Disposal Act, and the Comprehensive Environmental Response, Compensation and Liability Act. Meeting requirements for capitalization is reflected in Part X of this manual.
3166	T	<u>EQUIPMENT CAPITALIZED - VEHICLES</u> Purchase of vehicles as authorized by the annual Appropriation Act. Vehicles include ambulances, buses, trucks, sedans, truck-tractors, trailers (except boat trailers), and other special vehicles (except vehicles properly chargeable to OG-41). Include the cost of tags for new vehicles. For capitalization criteria see Part X of this manual.
3169		<u>EQUIPMENT - FIXED ATON SYSTEMS</u> Procurement of ATON systems including lanterns 375mm and larger, rotating beacons, light sources greater than \$2000 and 120-volt sound signal systems, fog detectors, power systems, and monitor and control systems for automated lighthouses.
3181	U	<u>EQUIPMENT NOT CAPITALIZED</u> Equipment procured which does not meet requirement for capitalization.
3183	Y	<u>EQUIPMENT NOT CAPITALIZED - ENVIRONMENTAL COMPLIANCE PROGRAM</u> Equipment procured for efforts to bring government facilities into compliance with the Clean Air Act, the Clean Water Act, the Safe Drinking Water Act, the Resource Conservation and Recovery Act, the Toxic Substance Control Act, the Solid Waste Disposal Act, and the Comprehensive Environmental Response, Compensation and Liability Act. Not meeting requirements for capitalization or not reflected in Part X of this manual.
3200	V	<u>LANDS AND STRUCTURES - NOT CAPITALIZED</u> Acquisitions of lands and structures costing less than \$5000 which are not capitalized as adjustments or expenditures for real property. See Part X of this manual.

OBJECT CLASSES

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
3201	W	<u>LANDS AND STRUCTURES - CAPITALIZED</u> Acquisition of lands and structures which are capitalized. Note: Real property expenditures that are being accumulated prior to actual acquisition (legal fees, deposits, interest payments, progress payments, etc.) should not be charged to the object classes shown above. They should be charged to GL account 4700 Real Property Acquisition-In-Process until such time as title passes or the Coast Guard takes possession and then transferred to real property accounts. See COMDTINST M11011.9A, Volume V, Real Property.

6. Cost Chargeable to Other Operating Guides and Appropriations.

- a. OG-01.XX. Expenditures for leased family housing for military members. Include rental cost, also include utility services and maintenance when not included in the terms of the lease.
- b. Account 19.00.
  - (1) Medical examination of industrial personnel whose pay is redistributed to Account 19.00.
  - (2) Rental of motor vehicles assigned to industrial activities, including interagency motor pool services.
  - (3) Claims for damage to motor vehicle when rental is charged to Account 19.00.
  - (4) Travel expense of personnel who are traveling pursuant to a work order chargeable to Account 19.00, including reimbursement for vehicle rentals.
- c. OG-30.
  - (1) Services, supplies and materials used for repair and maintenance of shore structures and facilities. Equipment less than \$2000, including all furnishings and office labor saving devices regardless of cost.  
Note: Do not charge cost for major expenses for repairs of casualty damage and for alterations and modifications.
  - (2) TDY and TAD travel expense in connection with the administration of the civil engineering program or the maintenance and inspection of shore units.

- 3-N-6.c.(3) Transportation expense associated with OG-30 support of shore units and Supply Fund inventory.
- (4) Pay, allowances and employer's contributions for personnel benefits for all non-industrial wage board employees, lamplighters, foreign nationals at overseas units and other ungraded employees.
  - (5) Rental of passenger vehicles, trucks and other transportation equipment.
  - (6) Communication expense for services for shore and floating units.
  - (7) Rentals or leases of real property, unmanned moorings, space, wharfage, computers, data processing equipment, mini-computers, terminals, word processing devices, office equipment, rights of way, parking space for vehicles, recreation equipment, etc.
  - (8) Utility services (heat, light power, water and sewage, gas, electricity, etc.).
  - (9) Fuel for boats and vehicles attached to shore units.
  - (10) Coal, fuel oil, gasoline, wood, fuel oil treatment chemicals, charcoal, kerosene, etc. for use at shore units.
  - (11) Accessorial expense and credit allowance for retail stock losses when chargeable to the operating expense appropriation and to the Supply Fund.
  - (12) Claims against the Coast Guard for loss or damage to GSA motor vehicles.
  - (13) Protective type clothing and equipment.
  - (14) Short Range ATON Charges.
    - (e) All buoy procurement and maintenance, consumable ATON materials for construction tenders (except piles and towers) dayboard fabrication, ATON signal equipment, solar panels, and primary and solar photovoltaic battery systems where costs are less than \$2,000.00 per item.
    - (b) Construction of replacement and modification to fixed ATON structures by CG servicing units.
  - (15) Marine Environmental Response (MER).
    - (a) Procurement, installations, maintenance and replacement of pollution control, containment, recovery, sensing and communication equipment including spare parts peculiar thereto.

3-N-6.c.(15) (b) Costs chargeable are for the equipment used to control, contain or recover pollution, when such costs are not properly chargeable to the Pollution Fund. The Pollution Fund is discussed in Part XIII of this manual.

- d. OG-41. Aircraft refuelers, aircraft tow tractors (mules), mobile hydraulic and electric power carts for aircraft, de-icer or wash trucks and hangar deck sweepers.
- e. OG-42. Procurement of all antennas and their ground systems, except LORAN and radio-beacon transmitting towers 100 feet or taller and their ground systems. Installation, modification and alteration of electronic equipment as defined under OG-42, except antennas and their ground systems.
- f. OG-45. Extraordinary damage of boats, barges and houseboats at shore installations as defined under OG-45.
- h. OG-90. Cost of services, publications, supplies, materials and equipment classified as training aids to Reserve trainees performing IADT.
- i. AC&I. Cost of administrative services, supplies, materials and equipment for AC&I Program.
- j. RDT&E. Cost of administrative services, supplies, material and equipment for RDT&E appropriation.

O. Operating Guide 45.00 Vessel Program (MILSTRIP Code M).

- 1. Administration. OG-45 is administered by Commandant (G-ENE) and district commander (ene) or commanding officers at other ATUs.
- 2. Purpose. OG-45 funds for the cost of inventory issues, repair, alteration, modification and engineering design services in support of the Vessel Program. See the Manual of Budgetary Administration (COMDTINST M7100.3), chapter 1 and the Planning and Programming Manual (COMDTINST M16010.1), chapter III for distinction between operating expense and AC&I.
- 3. Targeting. Based on field planning factor submissions coupled with historical data, distribution is made quarterly to cover Vessel Program costs funded at district offices, Headquarters units and at Coast Guard Headquarters.
- 4. Cost Distribution. Distribute expense under OG-45 as follows:
  - a. Inventory Issues. Charge cost of items issued from Commandant (G-ENE) inventory to the benefiting unit cost center. These costs will be transferred to field accounting offices as GL account 91XX transactions or as GL account 99XX transactions when issues are funded under district targets.
  - b. Inventory Repairs. Headquarters will charge the cost of repair, modification and alteration of inventory items to cost center 73600 except when repair and restoration of Class 265 Inventory items are directed to be funded by field ATUs.

- 3-0-4.c. Engineering Design Services. When related to boats and vessels, charge costs of engineering and design services to the appropriate servicewide expense account (79XXX series). See section 4-C of this Part.
- d. Boat Casualty Repair. Charge cost of services, supplies and material for overhaul and repair of small boats to restore operational capability to cost center 79809.
- e. Ordnance System Repair. Charge cost of services, supplies and material for overhaul, maintenance and alterations to cost center 79809.
- f. All Other Expenses. Charge expenses not covered by 3-0-4.a through 3-0-4.e above to the benefiting OPFAC ATU.
5. Definition and Object Classes. Certain items (under object class 2561) are susceptible to costing under OG-30 because the items require technical evaluation of priorities in relation to district priorities of other planned expenditures. The preferred method of funding these items is by a non-recurring increase to the unit's OG-30 funds. The non-recurring increase to the unit should be subjected to analysis and potential revision of cost targets based on the dollar level of the non-recurring increases actually experienced. OG-45 includes the cost of the following:
- a. Travel Expense. Travel expense of military members from shipyard to homeport and return as authorized by PL 91-210.
- b. Materials and Services. Materials and services necessary for maintenance, operation and repair of vessels, floating dry docks, boat trailers, barges and houseboats when not funded under OG-30.
- c. Repairs. Repairs to non-government owned boats owned by Coast Guard Auxiliarists.
- d. Engineering. General engineering design and contractual services related to boats and vessels.
- e. Equipment. Procurement of major equipment used for operation and maintenance, repair and alteration of vessels, barges, houseboats and floating dry docks, including propulsion, ordnance and operational equipment when not funded from OG-30 targets or when issued from Commandant (G-ENE) inventory.

Specific types of expenses chargeable to OG-45 are listed below with related object classification. Paragraph 3-0-6 of this Part lists expenses proper for charge to other operating guides.

2153                    TRAVEL BETWEEN SHIPYARD AND HOMEPORT  
                           Travel expense of military members from shipyard to homeport and return as authorized by PL 91-210.

3-0-5.e. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

2200	A	<u>TRANSPORTATION OF THINGS</u> Expenditures for transportation of material and equipment when:  a. Items of material or equipment are procured for end use and the procurement is funded from OG-45.  b. Items of material or equipment are shipped between Coast Guard units on a non-reimbursable basis and when the acquisition costs of an equivalent piece of new equipment would be properly chargeable to OG-45.
2550		<u>SERVICES - CASUALTY DAMAGE REPAIR - OPFAC CUTTERS</u> Cost of services obtained under contract, project order or work order including contractor furnished materials for overhaul and repair of OPFAC cutters to restore cutter to operational capability after storm, grounding, ice, explosion, fire, collision damage or other extraordinary event.
2552		<u>SERVICES - DRYDOCKING AND UNDERBODY WORK - OPFAC CUTTERS</u> Cost of services obtained under contract, project order or work order including contractor furnished material for drydocking and underbody work on cutters at Coast Guard Yard, commercial shipyards and government facilities.
2553		<u>SERVICES - SHIPALTS - OPFAC CUTTERS</u> Costs of services obtained under contract, project order, or work order including contractor furnished materials for accomplishment of SHIPALTS.
2561		<u>SERVICES - REPAIRS AND MAINTENANCE - OPFAC CUTTERS</u> Costs of services obtained under contract, project order, or work order including contractor furnished material for maintenance and repairs of cutter hulls, main propulsion systems, auxiliary machinery, equipment and machinery at Coast Guard Yard, commercial shipyards, and government facilities.

3-0-5.e. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

2566		<u>SERVICES - CASUALTY DAMAGE - SMALL BOATS</u> Cost of services obtained under contract, project order or work order including contractor furnished material for overhaul and repair of small boats to restore small boats to operational capability after storm, grounding, ice, explosion, fire, collision damage or other extraordinary event.
2568		<u>SERVICES - ORDNANCE - OPFAC CUTTERS</u> Cost of services obtained under contract, project order or work order including contractor furnished material for installation, overhaul and maintenance of ordnance systems and alterations of installed ordnance systems.
2569		<u>SERVICES - VESSEL PROGRAM - OTHER</u> Administrative and other services not included under other object classes, including:  a. General engineering design and contractual services when related to boats and vessels.  b. Distribution of industrial over or under absorbed overhead at end of fiscal year. See Part V of this manual.
2572		<u>SERVICES - MSA EQUIPMENT</u> Overhaul, installation and removal of shipboard marine science equipment including winches, platforms and associated equipment.
2650	M	<u>SUPPLIES AND MATERIALS - CASUALTY DAMAGE - OPFAC CUTTERS</u> Cost of supplies and materials provided as GFE for overhaul and repair of OPFAC cutters at Coast Guard Yard, commercial shipyards, government facilities or by ship's force to restore cutter to operational capability after storm, grounding, ice, explosion, fire, collision damage or other extraordinary event.
2651	B	<u>INVENTORY ADJUSTMENTS</u> Use to record adjustment to inventories.

3-0-5.e. (cont'd)..

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
2652	N	<u>SUPPLIES AND MATERIALS - DRYDOCKING AND UNDERBODY WORK - OPFAC CUTTERS</u> Cost of supplies and materials provided as GFE for drydocking and underbody work at Coast Guard Yard, commercial shipyards and government facilities.
2653	P	<u>SUPPLIES AND MATERIALS - SHIPALTS - OPFAC CUTTERS</u> Cost of supplies and materials regardless of costs provided as GFE for accomplishment of SHIPALTS.
2661	R	<u>SUPPLIES AND MATERIALS - OPFAC CUTTERS</u> Cost of supplies and materials provided as GFE for overhaul and maintenance of cutter hulls, main propulsion systems, auxiliary machinery, equipment and machinery at Coast Guard Yard, commercial shipyards, government facilities or by ship's force.
2666	U	<u>SUPPLIES AND MATERIALS - CASUALTY DAMAGE - SMALL BOATS</u> Cost of supplies and materials provided as GFE for casualty damage repairs (caused by flooding, explosions, collision, storm, fire or other extraordinary event) of hulls and machinery on small boats accomplished at Coast Guard Yard, commercial shipyards, government facilities or by ship's force.
2672	L	<u>SUPPLIES AND MATERIALS - MS EQUIPMENT</u> Supplies and materials for overhaul, installation and removal of shipboard marine science equipment including winches, platforms and associated hardware.
2693	I	<u>SUPPLY AND MATERIALS - NAVY NON-AVIATION DEPOT LEVEL REPAIRABLES</u> Ordnance items for NAVSEA.
3160	X	<u>EQUIPMENT CAPITALIZED - MS EQUIPMENT</u> Purchase of equipment for overhaul, installation and removal of shipboard marine science equipment including winches, platforms and associated hardware.

3-0-5.e. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

3163	V	<u>EQUIPMENT CAPITALIZED - GENERAL PURPOSE PROPERTY - OTHER</u> Purchase of equipment, furniture and fixtures (excluding boats, barges, amphibious craft) which meet the basic requirements for capitalization as contained in Part X of this manual. Generally, these are as follows:                       a. Unit cost of \$5,000 or more.                       b. Service life of at least 2 years.                       c. Retains its identity.
3181	Y	<u>EQUIPMENT NOT CAPITALIZED - OTHER</u> Other equipment procured for vessels, which does not meet requirement for capitalization as contained in Part X of this manual. This object class should be used for items which are not expected to wear or deteriorate significantly during a year's operation, and which do not lose their identity by becoming part of other equipment when installed. Special tools, gauges, gear pullers and precision measurement equipment are examples of equipment covered by this object class code.

6. Costs Chargeable to Other Operating Guides and Appropriations.

- a. Account 19.00. All expenses related to the completion of the maintenance project funded by the appropriate work order. These expenses may include, but are not limited to, direct material, travel, direct labor and the appropriate overhead charge required to completely fund the maintenance project.
- b. OG-30. Normal and ordinary maintenance costs. These costs may include, but are not limited to:
  - (1) Routine services, supplies and materials used for repair, maintenance and operation of OPFAC cutters (including attached equipment and vehicles) and all small boats.
  - (2) TD and TAD travel expense in connection with maintenance of boat building and/or administration of the Naval Engineering Program.

- 3-0-6.b.(3) Transportation expense of small boats including shipment or transshipment of fuel material and equipment to Coast Guard floating units as well as shipment from floating units.
- (4) Rental of equipment for floating units.
  - (5) Utility services, heat, light, power, water and sewage furnished to floating units.
  - (6) Fuel for cutters.
  - (7) Oil, grease, other lubricants and fuel additives, such as biocides for use on vessels.
  - (8) Expenses incident to seized vessels, such as advertising, wharfage, etc.
  - (9) All items (general stores and non-general stores) required initially to complete the hull allowances of new boats, barges and houseboats.
- c. OC-41. Repairs and alterations of aircraft attached to vessels.
- d. OG-42. Procurement, installation, overhauls, replacement-in-kind of electronic equipment on vessels and boats.
- e. AC&I Appropriation. Boats, barges and amphibious craft procured for AC&I projects.
- P. Operating Guide 54.00 Ammunition and Small Arms (Code Q).
- 1. Administration. OG-54 is administered by Commandant (G-ODO) and Commander (o) or commanding officers at other administrative target units.
  - 2. Targeting. Included in quarterly target.

- 3-Q-5. Multi-Year Training. Continuing and recurring services, such as college education and commercial vocational courses, are severable by fiscal year. The portion of the training that occurs in subsequent fiscal year is not chargeable to the appropriation available at the time the contract is made. Semesters, quarters or portions of educational courses beginning in the current fiscal year are chargeable to current appropriations even though they end in subsequent fiscal year. Subsequent periods will be charged, at the beginning of the fiscal year, to the appropriation current when they commence. See 37 C.G. 155 (B-198574) for GAO interpretation.
6. Definition and Object Classes. This operating guide includes the following cost of personnel training and procurement of military personnel (officers, cadets, and enlisted), Reserve members in the RP, RY and RK programs, civilian employees and for Auxiliaries.
- a. Travel expense of applicants for enlistment, rejected applicants, cadet designees, rejected designees, recruits to Basic and then to Class A training or their first duty station, and officer candidates.
  - b. TD or TAD travel of AD military personnel to and from Class C courses for periods of less than 20 weeks duration and to Class A training of less than 20 weeks duration.
  - c. TD travel of civilian personnel for training.
  - d. Direct training costs (e.g., tuition, registration fees, correspondence courses, lab fees, course material, books, etc.) for civilian and military personnel undergoing training.
  - e. Training aids and devices purchased for training and procurement purposes.
  - f. Expenses for services, supplies, material and minor equipment required for procurement and training of personnel and promotion of recruiting.
  - g. Printing of training and personnel procurement publications, training manuals, posters, etc.

Specific types of expenses chargeable to this operating guide are listed below, together with related object classification. Paragraph 3-Q-7. of this Part lists expenses proper for charge to other operating guides.

3-Q-6.g. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
21XX	A	<u>TRAVEL</u> See paragraph 3-D-1 of this Part.
2400	A	<u>PRINTING AND REPRODUCTION - GENERAL</u> Printing expense such as blank paper for use at printshop; printing costs of publications, forms, letterheads, marginal - punched paper, EAM cards specifically designed for Coast Guard use, decals, posters, bumper stickers, etc; and blueprinting, photostating and other reproduction costs.
2401	B	<u>PRINTING AND REPRODUCTION - TRAINING MANUALS</u> Expenses for printing training manuals, curriculum materials, training aids, correspondence course.
2402	C	<u>PRINTING AND REPRODUCTION TRAINING - TEST MATERIAL</u> Expenses for printing test material, servicewide exams selection and classification test.
253X		<u>TRAINING SERVICES - COMMERCIAL COLLEGES</u> Tuition and registration costs for undergraduate, postgraduate, or advanced training programs at commercial colleges (full time programs) for:
2531		<u>OFFICER PERSONNEL</u>
2532		<u>ENLISTED PERSONNEL</u>
2533		<u>CIVILIAN PERSONNEL</u>
253X		<u>TRAINING SERVICES - PRIVATE SECTOR SCHOOLS</u> Tuition costs for tuition assistance program at private sector schools (off duty education), for:
2534		<u>OFFICER PERSONNEL</u>
2535		<u>ENLISTED PERSONNEL</u>
2536		<u>CIVILIAN PERSONNEL</u>
2537		<u>TRAINING SERVICES - DOD</u> Testing and DOD Educational Program Costs (DANTES, CLEP, SST, ACE, GED).

- 3-Q-7. a. (4) Services, advertising, supplies, materials, and minor equipment for procurement and training of personnel and promotion of recruiting.
- b. OG-43. Equipment acquired by Headquarters for servicewide use and transferred to training facilities for use as training aids.
- c. OG-90. Costs of supplies, materials, services, and equipment classified as training aids for Reserve trainees performing inactive duty for training (IDT). Travel of Reserve trainees performing IDT, annual training (AT) and Reserve funded special active duty for training (SADT).

R. Operating Guide 57.00 Health Services Program (Code E).

- 1. Administration of OG-57. This operating guide is administered by Commandant (G-KMA), and Commander, Maintenance and Logistics Commands (K).
- 2. Purpose. This operating guide will fund health care and the medical, dental and laboratory supplies and equipment needed to support health services for all Coast Guard members and dependents. Note: Health Services chargeable to FY87 and prior is still chargeable to OG-30. Fiscal year 88 charges and subsequent charges are chargeable to OG-57.
- 3. Targeting. Based on field budget estimates developed by Commandant (G-KMA) funds for each quarter will be targeted to fund these costs.
- 4. Cost Distribution. Charge costs for health care to the appropriate cost center.
- 5. Definition and Object Classes. Specific types of costs chargeable to this operating guide are listed below with object classification and description:

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
2570		<u>SUPPLEMENTAL CARE - NONELECTIVE SERVICES</u> Nonfederal providers care for patients remaining under the control of a CG medical treatment facility (CGMTF) when the CGMTF is incapable of providing such services.
2571		<u>SERVICES - CIVILIAN HEALTH AND MEDICAL PROGRAM OF UNIFORMED SERVICES (CHAMPUS) - OTHER</u> Other services provided to Coast Guard beneficiaries under the CHAMPUS program.

3-R-5. (cont'd)..

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
2572		<u>SERVICES - CHAMPUS INPATIENT</u> Inpatient services provided to Coast Guard beneficiaries under the CHAMPUS program.
2573		<u>SERVICES - CHAMPUS OUTPATIENT</u> Outpatient services provided to Coast Guard beneficiaries under the CHAMPUS program.
2574		<u>SERVICES - FEDERAL HOSPITAL OUTPATIENT - ALASKA</u> <u>NATIVE HEALTH SERVICE</u> Outpatient services provided to Coast Guard beneficiaries in Southeast Alaska.
2575		<u>SERVICES - FEDERAL HOSPITAL INPATIENT - ALASKA</u> <u>NATIVE HEALTH SERVICE</u> Inpatient Services provided to Coast Guard beneficiaries in Southeast Alaska.
2577		<u>SERVICES - FEDERAL HOSPITAL INPATIENT</u> Inpatient services provided by DOD and VA hospitals. Includes inpatient alcohol rehabilitation.
2578		<u>SERVICES - NONFEDERAL HOSPITAL INPATIENT</u> Inpatient services provided by nonfederal hospitals. Costs for emergency room services, ancillary services and other services (including staff physician services) provided to an inpatient beneficiary that are included in the hospital bill.
2580		<u>SERVICES - EMERGENCY ROOM</u> Emergency room services and doctor's fee when no hospital admission takes place. All outpatient hospital care provided by non-federal non-contract facilities.
2581		<u>SERVICES - FEDERAL HOSPITAL OUTPATIENT</u> Outpatient services provided by DOD and VA hospitals.
2584		<u>SERVICES - PHYSICIAN OUTPATIENT</u> Outpatient services that are provided by contract physicians or alternates that are primary sources of care. Include all outpatient visit charges even though some bills may include medication dispensed or other ancillary services provided in the office. Include contract optometrists and ophthalmologists. Do not include dental costs.

3-R-5. (cont'd)..

OBJECT CLASS

No. Code

DESCRIPTION

2586	<u>SERVICES - DENTAL OUTPATIENT</u> All outpatient dental services performed in a dentist's office including dental laboratory work included in the dentist's bill. Hospital visits should be charged under the appropriate hospitalization object class.
2587	<u>SERVICES - DENTAL LABORATORY</u> All services provided in an independent dental laboratory and billed separately.
2588	<u>SERVICES - MEDICAL LABORATORY</u> All services performed for an outpatient by an independent medical laboratory or clinic and billed separately.
2589	<u>AMBULANCE SERVICE</u> All ambulance service provided and billed separately.
2590	<u>REPAIR OF HEALTH CARE EQUIPMENT</u> Services and material for repair of medical and dental equipment.
2591	<u>SERVICES - PRE-ENLISTMENT PHYSICAL EXAMINATION</u> Contract services for pre-enlistment physical examinations and/or supplemental tests required for Coast Guard applicants.
2593	<u>NONFEDERAL ALCOHOL ABUSE TREATMENT</u> Outpatient and inpatient alcohol abuse treatment at the direction of Coast Guard health services program.
2594	<u>SERVICES - USTF PROGRAM</u> Outpatient and inpatient services provided by Uniformed Services Treatment Facilities.
2637	<u>EYEGLASSES</u> All eyeglasses purchased for Active Duty (AD) Coast Guard members.

3-R-5. (cont'd)..

OBJECT CLASS

No.    Code

DESCRIPTION

2646	V	<u>DRUGS, MEDICINES, VACCINES, - OUTPATIENT - NON-COAST GUARD FACILITIES</u> All drugs, medicines, and vaccines provided to an outpatient at a non-Coast Guard facility and <u>separately billed</u> by a physician or pharmacy. This includes contract physician supplies and reimbursements to AD personnel for prescriptions.
2647	R	<u>HEALTH CARE SUPPLIES AND MATERIALS - COAST GUARD FACILITIES</u> All medical and dental supplies, drugs, vaccines, blood products, and materials purchased from government or nongovernment sources for direct use or prescription by Coast Guard units.
3157	T	<u>EQUIPMENT NOT CAPITALIZED - HEALTH CARE</u> Equipment not meeting the criteria for capitalization under Part X of this manual, such as dental hand pieces, surgical hand pieces, stethoscopes, sterilizers, etc.
3177	U	<u>EQUIPMENT CAPITALIZED - HEALTH CARE</u> Medical, dental and laboratory equipment which meets the criteria for capitalization under Part X of this manual, such as dental units, x-ray machines, microscopes, etc.

3-R-6. Costs Chargeable to Other Operating Guides.

a. OG-01.

- (1) Pay and allowances for Public Health Service (PHS) personnel assigned to duty with the Coast Guard.
- (2) Separation allowances for PHS personnel assigned to duty with the Coast Guard at their separation.

b. OG-20.

- (1) PCS travel and transportation entitlements for PHS personnel assigned to duty with the Coast Guard when reporting for duty or upon reassignment with the Coast Guard.
- (2) Travel costs for PHS personnel assigned to duty with the Coast Guard upon retirement.
- (3) DLA on PCH to PHS personnel assigned to duty with the Coast Guard and reassigned within the Coast Guard.

c. OG-30.

- (1) Health care, supplies and materials in support of the Coast Guard in-house Health Services Program.
- (2) Travel costs for Coast Guard members.
- (3) Travel costs for TAD performed by PHS personnel while assigned to duty with the Coast Guard.

d. OG-80.

- (1) Travel and transportation entitlements for PHS personnel reassigned from duty with the Coast Guard to the PHS.
- (2) Charges related to the administration and funding of the CHAMPUS program.

S. Operating Guide 80.00 Reimbursements (Code T).

1. Aministration of OG-80. Commandant (G-CBU) and Commander (af) or commanding officer at other administrative target units.

3-S-2. Funding.

- a. OG-80 General. Administrative target units pickup monthly target amount based on total obligations incurred.
  - b. Sub-Target Account 99-80.02. Emergency Payment of Pay and Allowances to Members of Other Armed Services. Field offices will charge such payments to Headquarters sub-account 99-80.02. and transfer payment monthly to Commandant (G-CAC) by ITV (do not combine with other ITV transactions). Support ITV with copy of payroll voucher and/or money list. See chapter 13 of U.S. Coast Guard Pay Manual (COMDINST M7220.29).
  - c. Other Sub-Target Accounts. Additional sub-target accounts will be established by Commandant (G-CBU) as necessary to finance major reimbursable programs.
3. Cost Distribution. Charge all expenditures under this operating guide to Cost Account 77950 or special purpose cost centers authorized by Headquarters.
4. Definition. OG-80 is used to finance the cost of commodities, work or service furnished to another government agency, Coast Guard appropriation, individual, firm or corporation when by law the reimbursement may be credited to the operating expense appropriation. Part IV, chapter 11 of this manual describes the types of transactions that may be financed under this operating guide.
5. Reimbursable Billings.
- a. Do not ITV charges to Headquarters involving one time OG-80 charges for travel, shipment of household goods (HHG) or personal effects for members of other services. This delays billing and necessitates correspondence and rebilling due to incomplete billing instructions.
  - b. All other expenditures proper for transfer to Commandant (G-CAC) on ITVs will include complete documentation, and reference to authorization for transferring charges.
6. Object Classes. Expenditure classifications are as follows:

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
1100		<u>COMMISSIONED AND WARRANT OFFICERS (OG-80)</u>
1130		<u>ENLISTED PERSONNEL (OG-01)</u>
1932		<u>REDISTRIBUTED EXPENSE FOR SADT AND TEMAC (Section 3-C of this part)</u>

3-S-6. (cont'd)..

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
1937		<u>REDISTRIBUTED CIVILIAN PAY-GRADED PERSONNEL</u> (Part IV, section 3-G of this manual)
1938		<u>REDISTRIBUTED CIVILIAN PAY-GRADED PERSONNEL</u> (Part IV, section 3-G of this manual)
2151		<u>TRAVEL - PROGRAM - (FOREIGN AND DOMESTIC)</u> <u>OPERATIONAL TRAVEL</u>
2152		<u>TRAVEL - PROGRAM - FOREIGN AND DOMESTIC SUPPORT OF</u> <u>COAST GUARD OPERATIONS AND PROGRAMS</u>
2161		<u>TRAVEL - ADMINISTRATIVE - (FOREIGN AND DOMESTIC)</u>
2162		<u>TRAVEL - COMMERCIAL - EMERGENCY LEAVE (FOREIGN AND</u> <u>DOMESTIC</u>
2200		<u>TRANSPORTATION OF THINGS</u>
2300		<u>RENT, COMMUNICATIONS AND UTILITIES</u>
2400		<u>PRINTING AND REPRODUCTION</u>
2530		<u>OTHER SERVICES</u>
2659	S	<u>SUPPLIES AND MATERIALS</u>
2660	K	<u>ACCESSORIAL CHARGES</u>
3181	T	<u>EQUIPMENT - NOT CAPITALIZED - OTHER</u>
3200	U	<u>LANDS AND STRUCTURES - NOT CAPITALIZED</u>
4202	V	<u>INDEMNITIES</u>

T. Operating Guide 88.00 Reimbursements Special Purpose Account  
(Code I).

1. Administration. Commandant (G-CBU), Commander (af) or commanding officer at other administrative target units administers OG-88.
2. Funding. Funding is authorized by quarterly administrative operating target to Headquarters and/or field ATUs to finance expenditures authorized by these units.
3. Cost Distribution. Charge expenditures under OG-88 to cost account 77950 or special purpose cost centers authorized by Headquarters.

3-T-4. Definition.

- (a) OG-88 is used to finance the cost of commodities, work or service furnished or to be furnished to another government agency, Coast Guard appropriation, individual, firm or corporation when by law the reimbursement may be credited to the operating guide appropriation. Part IV, chapter 11 of this manual describes the types of transactions that may be financed under this operating guide.
- (b) OG-88 is not subject to target pickup procedure. Recording of operating targets will allow target administrators to monitor unobligated balances of target in these special accounts reported on Target Status Report.

5. Reimbursable Billings. In those cases where billing for the total funding in a special account is accomplished at Headquarters, field offices will bill Commandant (G-CAC) on SF-1080 for total expenditures reported. Commandant (G-CAC) will furnish credit ITV to settle these SF-1080 billings.

6. Object Classes. Expenditure classifications are as follows:

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
1100		<u>COMMISSION AND WARRANT OFFICER (OG-01)</u>
1130		<u>ENLISTED PERSONNEL (OG-01)</u>
1932		<u>REDISTRIBUTED EXPENSE FOR SADT AND TEMAC</u> <u>(Section 3-B of this Part)</u>
1937		<u>REDISTRIBUTED CIVILIAN PAY-GRADED PERSONNEL (Part</u> <u>IV, section 3-G of this manual)</u>
1938		<u>REDISTRIBUTED CIVILIAN PAY-GRADED PERSONNEL (Part</u> <u>IV, section 3-G of this manual)</u>
2141		<u>LEASED PASSENGER VEHICLES. USE THIS OBJECT CLASS</u> <u>ONLY WHEN LEASE IS <u>NOT</u> MADE UNDER TRAVEL ORDERS.</u>
215X		<u>TRAVEL - PROGRAM - (FORIEGN AND DOMESTIC)</u>
2151		<u>OPERATIONAL TRAVEL RELATED TO CG OPERATING PROGRAM</u> <u>OBJECTIVES</u>
2152		<u>SUPPORT TRAVEL RELATED TO CG SUPPORT MISSIONS</u>
2161		<u>TRAVEL - ADMINISTRATIVE - (FOREIGN AND DOMESTIC)</u>
2162		<u>TRAVEL - COMMERCIAL - EMERGENCY LEAVE (FOREIGN AND</u> <u>DOMESTIC</u>

3-T-6. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2200	W	<u>TRANSPORTATION OF THINGS</u>
2300		<u>RENT, COMMUNICATION AND UTILITIES</u>
2400		<u>PRINTING AND REPRODUCTION</u>
2530		<u>OTHER SERVICES</u>
2659	S	<u>SUPPLIES AND MATERIALS</u>
2660	K	<u>ACCESSORIAL CHARGES</u>
3181	T	<u>EQUIPMENT - NOT CAPITALIZED - OTHER</u>
3200	U	<u>LANDS AND STRUCTURE - NOT CAPITALIZED</u>
4202	V	<u>INDEMNITIES</u>

U. Reserve Training Appropriation.

1. Definition. This appropriation is to cover all necessary expenses for the Coast Guard Reserve including repayments to other Coast Guard appropriations.
  - a. Intra-Coast Guard Refund Program. The reserve training appropriation makes refunds to the operating expense appropriation, at Headquarters level, to cover certain categories of reserve training expense. The types of reserve expenses for which refunds are effected and which are financed from the operating expense appropriation include the following:
    - (1) Pay and allowances, subsistence, clothing and related travel costs for Reserve members undergoing IADT except second phase of the RK program (normally second summer of split IADT program).
    - (2) Standard personnel costs for military personnel while on AD engaged primarily in administration and operation of the Reserve Program.
    - (3) Maintenance, operation, and housekeeping expenses of CGRUs or RES GPs.

- 3-U-1.a. (4) Maintenance and operation costs of reserve training facilities ashore and afloat (e.g., RESTRACEN Yorktown, Organized Reserved Training Centers, Reserve training vessels or cruises, etc.) including the excess costs of operating regular Coast Guard facilities in support of the Reserve Program.
- (5) Small arms and ammunition costs for the Reserve Training Program.
- (6) Lease and rental charges (SLUC) for GSA facilities and spaces utilized by the Reserve Program.

b. Vacant.

2. Operating Guides and Sub-Accounts. The prescribed operating guide account numbers, titles, and MILSTRIP fund codes for the reserve training appropriation follow:

<u>No.</u>	<u>Fund Code</u>	<u>Title</u>
90.00	P, U	Reserve Program Expense
94.00		Reserve Reimbursable Program (other agencies) Inactive Duty for Training (IDT) and Annual Training (AT) expenses (e.g., Coast Guard Reserve officers drilling and performing AT with the Selective Service System).

3. Sub-Accounts. The following sub-accounts are also prescribed for use with reserve training appropriation operating guides:
- a. 90.07 Reserve Program refunds to the operating expense appropriation. (For Headquarters use only).
- b. 90.08 Reserve Program civilian personnel.
- c. 90.18 Instructor, administrator or support.

3-V. Operating Guide 90.00 Reserve Training Expense (Code P and U).

1. Administration. Commandant (G-R), Commander (r) and executive officer of Headquarters units.
2. Targeting. Quarterly targets to Headquarters and field administrative target units to finance expenditures authorized by those units.
  - a. Field Target Pickups. Commandant finances the total civilian pay costs (including salary, employer's contributions, other personnel benefits, and severance pay) for all employees (classified and summer working aids) assigned to Reserve positions. Field administrative target units will maintain Headquarters sub-accounts and will pick up targets monthly, equal to net obligations incurred for OG-90.08 and OG-90.18. For units using the DIAS system, the pickup entries are automatically generated. Other units will manually code pickup entries on CG-4263.
  - b. Vacant.
3. Cost Distribution. Charge expense under this operating guide to Reserve Program Expense cost centers listed in section 4-D of this Part.
4. Object Classes. Use the following object classes combined with the applicable cost centers for charges to reserve training appropriation operating guide. See section 4-D of this Part.

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
1153		<u>ACTIVE DUTY FOR TRAINING PAY - COMMISSIONED AND WARRANT OFFICERS</u> Pay and allowance accruing to commissioned and warrant officers when on ADT, including AT, SADT and TEMAC; and for specialized training programs for Volunteer Training Units (VTUs) and Individual Ready Reserve (IRR).
1155		<u>ACTIVE DUTY FOR TRAINING PAY OR INITIAL ACTIVE DUTY FOR TRAINING PAY - ENLISTED PERSONNEL</u> Pay and allowance accruing to enlisted personnel when on ADT, including AT, SADT, TEMAC and IADT (for RK-2 only); and for specialized training programs for VTU and IRR.

3-V-4. (cont'd)..

- 1156 INACTIVE DUTY TRAINING PAY - COMMISSIONED AND WARRANT OFFICERS  
Drill pay, command pay, equivalent training pay, appropriate duty pay, increment duty pay, and flight pay accruing to commissioned and warrant officers for performance of IDT.
- 1158 INACTIVE DUTY TRAINING PAY - ENLISTED PERSONNEL  
Drill pay, equivalent training pay, appropriate duty pay, increment duty pay, and flight pay accruing to commissioned and warrant officers for performance of IDT.
- 1161 SEPARATION ALLOWANCES - OFFICER AND ENLISTED PERSONNEL  
Unused accrued leave payments.
- 1220 FICA  
Employer's FICA contribution for earnings by Reserve trainees.
- 1226 UNIFORM ALLOWANCES  
Officers uniform allowances and enlisted personnel clothing allowance.
- 1227 ENLISTMENT BONUS  
Selected Reserve enlistment bonus (for Headquarters use only).
- 1228 REENLISTMENT BONUS  
Selected Reserve reenlistment bonus (for Headquarters use only).
- 1229 EDUCATION ASSISTANCE  
Selected Reserve education assistance (for Headquarters use only).
- 1280 EMPLOYER'S SERVICEMEN'S GROUP LIFE INSURANCE CONTRIBUTIONS (SGLI)  
Employer's SGLI contributions for military members covered by Servicemen's Group Life Insurance (for Headquarters use only).  
TRAVEL AND TRANSPORTATION OF PERSONS
- 2141 RENTAL OF PASSENGER VEHICLES
- 2151 TRAVEL - PROGRAM - OPERATIONAL
- 2152 TRAVEL - PROGRAM - SUPPORT

3-V-4. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2161		<u>TRAVEL - ADMINISTRATIVE</u> <u>TRANSPORTATION OF THINGS</u>
2162		<u>TRAVEL - COMMERCIAL - EMERGENCY LEAVE (FOREIGN AND</u> <u>DOMESTIC)</u>
2200	PL	a. Freight and express charges (excluding ADP equipment).
2201	PM	b. Transportation of ADP equipment.
2202	PN	c. Rental of trucks and other transportation equipment.
2306	PO	<u>RENTAL OF ADP EQUIPMENT</u> Rental of Coast Guard operated computers, computer peripheral devices, PCAM equipment, ADP terminals, ADP data entry devices, telecommunications modems, bursters, separators and other ADP equipment.
2400	KPP	<u>PRINTING AND REPRODUCTION</u> a. Contractual printing and reproduction, related composition and binding operations. b. Photostating, blueprinting and photography.
2501	PQ	<u>OTHER SERVICES - ADP - PUBLIC</u> Costs for commercially procured ADP services including:  a. Commercial time sharing.  b. Contract computer time.  c. Keypunch or other data preparation services.  d. Systems analysts and/or programming services.  e. Maintenance costs for ADP equipment that are not included in lease costs.

3-V-4. (con'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2502	PR	<u>OTHER SERVICES - ADP - DOT</u> Payments to other agencies within DOT for ADP services including: a. Computer time. b. Keypunch or other data preparation service. c. Systems analyst and/or programming services.
2503	PS	<u>OTHER SERVICES - ADP - OGAs</u> Payments to OGAs, including GSA, that are not under DOT for ADP services including: a. Computer time. b. Key punching or other data preparation services. c. Systems analysts and/or programming services.
2504	PT	<u>OTHER SERVICES - REPAIRS AND MAINTENANCE ADP FACILITIES</u> Routine services for site preparation and maintenance of spaces utilized for data processing.
2530	PU	<u>OTHER SERVICES - MEALS</u> Subsistence furnished by commercial sources for enlisted trainees (IDT).
2580	PV	<u>OTHER SERVICES</u> Payments to OGAs for services furnished the Reserve Program. Repairs and alterations to buildings, vessels, and equipment when done by contract. Recruit advertising. Operation of facilities or other service contracts. <u>SUPPLIES AND MATERIALS</u>
2615	PW	Supplies and materials used with data processing.
2621	PX	Subsistence furnished by government facilities for enlisted personnel (ADT, IDT).
2656	PY	Clothing issued enlisted trainees.

3-V-4. (cont'd)..

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
2659	UA	Office supplies, training aids and devices, training manuals, and training materials which are ordinarily consumed or expended within 1 year, or lose their identity when placed in use.
3156		<u>EQUIPMENT NOT CAPITALIZED - TRAINING</u> Cost of equipment purchased for training purposes which does not meet the basic requirement for capitalization.
3171	UC	<u>EQUIPMENT CAPITALIZED - GENERAL PURPOSE PROPERTY - ADP EQUIPMENT</u> Purchase of new or leased computers, computer peripheral devices, PCAM equipment, ADP terminals, ADP data entry devices, telecommunications modems, bursters, separators and other ADP equipment which meet the basic requirements for capitalization.
3176	UB	<u>EQUIPMENT CAPITALIZED - GENERAL PURPOSE PROPERTY - TRAINING</u> Machinery, equipment, furniture and fixtures to be used for training purposes which meet the basic requirements for capitalization.

Note: Office labor saving devices are properly chargeable to OG-30 except when Headquarters classifies them as training aids for major training facilities and specifically authorizes procurement.

4201	PZ	<u>DISABILITY PAYMENTS</u> Compensation for personal injury or death when on IDT or ADT.
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Note: Civilian salaried personnel costs for all graded employees appropriate for charge to OG-90.08 will be recorded using appropriate detailed object classes in the 11XX, 12XX and 13XX series as prescribed for OG-08 in section 3-G of this Part.

5. Costs Chargeable to Other Funds.

- a. Operating Guides 01.00, 20.00, 30.00, and 56.00. Costs related to Reserve members undergoing IADT and military personnel while on AD engaged primarily in administration and operation of the Reserve Program. Costs include pay and allowances, subsistence, clothing, travel and maintenance support.

3-V-5. a. (cont'd)..

Costs of maintenance, supplies, and equipment (e.g., consumable housekeeping and office supplies, office furniture, etc.), small arms ammunition and repairs, communications, fuel, rentals or leases, and utilities for Reserve training facilities, both ashore and afloat (OG-30).

Note: Office labor-saving devices are properly chargeable to OG-30 except when Headquarters classifies them as training aids, for major training facilities, and specifically authorizes procurement.

- b. OG-42. Costs related to procurement of major electronic equipment or systems for Reserve units, vessels, or boats.
  - c. OG-43. Materials and services necessary for major repair or improvements to Reserve shore facilities.
  - d. OG-45. Procurement of major equipment, materials, and services used for maintenance and repair of Reserve vessels.
6. Reserve Program Refund Account (90.07). The following object classes shall be used for transfer of funds between the reserve training and operating expense appropriations (for Headquarters use only).

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
1100		<u>COMMISSIONED AND WARRANT OFFICERS PAY AND ALLOWANCES</u>
1130		<u>ENLISTED PERSONNEL PAY AND ALLOWANCES</u>
1220		<u>FICA</u>
2100		<u>TRAVEL - RESERVE PROGRAM</u>
2200		<u>TRANSPORTATION OF THINGS</u>
2300		<u>RENTS, COMMUNICATIONS AND UTILITIES</u>
2305		<u>STANDARD LEVEL USER CHARGES 9SLUC)</u>

3-V-6. (cont'd)

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2400		<u>PRINTING</u>
2530		<u>OTHER SERVICES</u>
2621		<u>PROVISIONS</u>
2645		<u>SMALL BOAT MAINTENANCE</u>
2656		<u>UNIFORM CLOTHING - ENLISTED</u>
2659		<u>SUPPLIES AND MATERIALS</u>
2664		<u>FUEL</u>
3100		<u>EQUIPMENT</u>
4200		<u>INDEMNITIES</u>

3-W. Operating Guide 94.00 Reserve Program Reimbursements.

1. Administration. OG-94 is administered by Commandant (G-R).
2. Targeting. Quarterly target to Headquarters. Field offices will charge annual periods of ADT to Headquarters sub-account 99-94.00.00 and transfer payment to Commandant (G-CAC) by ITV. Support ITV with copy of orders showing all payments.
3. Definition. OG-94 is used for all reimbursable programs of the Coast Guard Reserve to include the Selective Service System's Reserve Training Program.
4. Cost Distribution. Charge expenditures related to regular drills, appropriate duty, or equivalent duty to cost center 87216 or 87235, whichever is applicable. Charge expenditures related to specified periods of ADT under orders required annually to cost center 87217.
5. Object Classes. The following object classes combined with the applicable cost centers will be used for charges to this operating guide:

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
1153		<u>OFFICER PAY AND ALLOWANCES (ADT)</u>
1156		<u>OFFICER DRILL PAY (IDT)</u>
1220		<u>FICA TAX</u>
1226		<u>OFFICER UNIFORM ALLOWANCE</u>
1280		<u>SGLI CONTRIBUTIONS (for Headquarters use only)</u>
2131		<u>TRAVEL FOR TRAINING (TD, TAD) - OFFICERS</u>
4201		<u>DISABILITY PAYMENTS BENEFITS (IDT, ADT)</u>

3X. Retired Pay Appropriation.

1. Definition. This appropriation is for payment of compensation, annuities and benefits accruing to retired military personnel of the Coast Guard and former Lighthouse Service personnel; deductions and payment of survivor benefits; and for medical benefits of retirees, dependents of retirees, and dependents of deceased Coast Guard members.
2. Operating Guide Designator.
  - a. OG-72.00 - Retired Pay.
  - b. OG-73.0X (X = FY) - Medical Benefits.
3. Administration. This appropriation is administered by Commandant (G-P).
4. Targeting. Funds for payroll are targeted annually at Headquarters. Medical costs in OG-73.0X are field pickup entries equal to total obligations incurred. DIAS pickup entries will automatically be generated. Units not using the Dias system will manually generate picukup entries on CG-4263.
5. Accounting Instructions.
  - a. Charge all expenditures made under this operating guide to the Retired Pay Appropriation of the applicable fiscal year.
  - b. Charge expenditures for retired pay claims applicable to lapsed appropriation to current fiscal year Retired Pay Appropriation.
6. Cost Distribution.
  - a. Retired pay expenditures will be charged against cost center 79815.
  - b. Health care expenditures will be charged against applicable cost centers as follows:
    - (1) 79825 -General Support - Health Care - Retirees.
    - (2) 79826 -General Support - Health Care - Dependents of Retirees.
    - (3) 79827 -General Support - Health Care - Dependents of Retired deceased members.

3-X-7. Object Classes. Use object classes listed below to classify expenditures under this operating guide.

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
1330		<u>RETIRE PAY - EMPLOYER'S FEHBA CONTRIBUTIONS</u> Employer's contribution under Health Benefits Act for all retired personnel paid from the Retired Pay Appropriation.
1331		<u>RETIRE PAY - COMMISSIONED OFFICERS</u>
1332		<u>RETIRE PAY - WARRANT OFFICERS</u>
1333		<u>RETIRE PAY - ENLISTED PERSONNEL</u>
1334		<u>RETIRE PAY - FORMER LIGHTHOUSE SERVICE PERSONNEL</u>
1336		<u>RETIRE PAY - RESERVE PERSONNEL</u> (10 U.S.C. 1331) Use above accounts to classify payments to retired personnel.
1337		<u>SURVIVORS BENEFITS - ANNUITY PAYMENTS - RETIRED SERVICEMAN'S FAMILY PROTECTION PLAN (RSFPP)</u> Annuity payments to beneficiaries under RSFPP (10 U.S.C. 1431-1446).
1338		<u>SURVIVORSHIP BENEFITS - DEDUCTIONS - RSFPP</u> Credit with amount deducted from retired pay to cover premium payments under RSFPP (10 U.S.C. 1431-1446).
1341		<u>SURVIVORS BENEFITS - ANNUITY PAYMENTS - SURVIVOR BENEFIT PLAN (SBP)</u> Annuity payments to beneficiaries under SBP (10 U.S.C. 1447-1455).
1342		<u>SURVIVORS BENEFITS - DEDUCTIONS - SBP</u> Credit with amount deducted from retired pay to cover premium payments under the SBP (10 U.S.C. 1447-1455).
1343		<u>LIMITED INCOME - WIDOWS' BENEFITS - SBP</u> Annuity payments to beneficiaries under the SBP (10 U.S.C. 1447-1455) whose annual income is less than the amount specified as determined in establishing eligibility.

3-X-7. (cont'd)..

OBJECT CLASS

No. Code

DESCRIPTION

1344		<u>TEMPORARY DISABILITY RETIRED PAY COMMISSIONED OFFICER (less than 20 years active duty)</u>
1345		<u>PERMANENT DISABILITY RETIRED PAY COMMISSIONED OFFICER (less than 20 years active duty)</u>
1346		<u>TEMPORARY DISABILITY RETIRED PAY WARRANT OFFICER (less than 20 years active duty)</u>
1347		<u>PERMANENT DISABILITY RETIRED PAY WARRANT OFFICER (less than 20 years active duty)</u>
1348		<u>TEMPORARY DISABILITY RETIRED PAY ENLISTED PERSONNEL (less than 20 years active duty)</u>
1349		<u>PERMANENT DISABILITY RETIRED PAY ENLISTED PERSONNEL (less than 20 years active duty)</u>
2154		<u>PATIENT AND ESCORT TRAVEL</u>
2570		<u>SUPPLEMENTAL CARE</u> Examples of these non-elective services are: arteriogram, laboratory analyses, radiation therapy, etc. performed by a non-federal provider in order to complete the overall course of care being provided to a patient when the patient will remain under the control of a CGMTF but the services provided are beyond the capabilities of the CGMTF.
2571		<u>SERVICES - CHAMPUS OTHER</u> Other services provided to Coast Guard beneficiaries under the CHAMPUS program.
2572		<u>SERVICES - CHAMPUS INPATIENT</u> Inpatient services provided to Coast Guard beneficiaries under the CHAMPUS program.
2573		<u>SERVICES - CHAMPUS OUTPATIENT</u> Outpatient services provided to Coast Guard beneficiaries under the CHAMPUS program.
2574		<u>SERVICES - FEDERAL HOSPITAL OUTPATIENT - ALASKA NATIVE HEALTH SERVICE</u> Outpatient services provided to Coast Guard beneficiaries in Southwest Alaska.

3-X-7. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No</u>	<u>Code</u>	
2575		<u>SERVICES - FEDERAL HOSPITALIZATION INPATIENT - ALASKA NATIVE HEALTH HOSPITAL</u> Servicec provided to Coast Guard beneficiaries in Southeast Alaska.
2577		<u>SERVICES - FEDERALHOSPITALIZATION - INPATIENT</u> by DOD and VA Hospitals. Include all inpatient ARS, ARU and ARC costs from federal facilities.
2578		<u>NON-FEDERAL HOSPITALIZATION WITH ICU OR CCU SERVICES - INPATIENT</u> Inpatient services provided by non-federal hospitals that include charges for intensive care unit (ICU) or coronary care unit (CCU) or both. Costs for emergency room services, ancillary service, and other services (including staff physician services) provided to an inpatient beneficiary that are included in the hospital bill.
2579		<u>NON-FEDERAL HOSPITALIZATION WITH SERVICES - INPATIENT</u> Inpatlent services provided by non-federal hospitals that do not include charges for ICU or CCU. Cost for emergency room servlces, ancillary and other servlces ervices) provided to an impatient beneficiary that are included in the bill.
2580		<u>EMERGENCY ROOM SERVICES</u> Emergency room services and doctor's fee when no hospital admission takes place. All outpatient hospital care provided by non-federal non-contract facilities.
2581		<u>FEDERAL HOSPITAL OUTPATIENT SERVICES</u> Cost for VA outpatient Services.
2582		<u>CONSULTANT OR SPECIALIST - HOSPITAL INPATIENT SERVICES</u> Inpatient services provided in the hospital and visits made to the hospital by consultants or specialists Include also separate bills presented by professionals who may be hospital-based such as assistant surgeons. anesthesiologists, anethetists, radiologists, pathologists, etc. Costs for inpatient refractions. optometrists, or ophthalmologists, and dental surgery performed in a hospital.

3-X-7. (cont'd)

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No</u>	<u>Code</u>	
2583		<u>CONSULTANT OR SPECIALIST - OUTPATIENT SERVICES</u> Outpatient services provided by consultants or specialists including referrals for EEG, ERC, refraction radiologist and other specialty services.
2584		<u>CONTRACTED PHYSICIAN SERVICES - OUTPATIENT</u> Outpatient services that are provided by contract physicians or alternates that are primary sources of care. Include all outpatient visit charges even through some bills may include medication dispensed or other ancillary services provided in the office. Include contract optometrists and ophthalmologists. Do not include dental costs.
2585		<u>NON-CONTRACTED PHYSICIAN SERVICES - OUTPATIENT</u> Outpatient services provided by a primary source of care where no contract exists. Include emergency services provided in a doctor's office.
2586		<u>DENTAL SERVICES - OUTPATIENT</u> All outpatient dental services performed in a dentist's office whether contract or non-contract included in the dentist's bill. Hospital visits should be charged under the appropriate hospitalization object class.
2587		<u>DENTAL LABORATORY SERVICES</u> All services provided in an independent dental laboratory and billed separately.
2588		<u>MEDICAL LABORATORY SERVICES</u> All services performed for an outpatient by an independent medical laboratory or clinic and billed separately.
2589		<u>AMBULANCE SERVICE</u> All ambulance service provided and billed separately.
2590		<u>MISCELLANEOUS MEDICAL OR DENTAL SERVICES</u> Other services not identified above. Includes radiological health services bills and services for repair of medical and dental equipment.

3-X-7. (cont'd).

OBJECT CLASS

<u>No</u>	<u>Code</u>	<u>DESCRIPTION</u>
2591		<u>OUTPATIENT PHYSICIAN SERVICE - PRE-ENLISTMENT PHYSICAL EXAMINATION</u> Contract and non-contract services for pre-enlistment physical examinations and/or supplemental tests required for Coast Guard applicants.
2638		<u>EYEGLASSES</u> All eyeglasses purchased.
2639		<u>HOSPITAL RATIONS</u> Rations support to Academy Hospital inpatients on special diets, etc.
2646		<u>DRUGS, MEDICINES, VACCINES - OUTPATIENT - NON-COAST GUARD FACILITIES</u> All drugs, medicines, and vaccines provided to an outpatient at a non-Coast Guard facility and separately billed by a physician or pharmacy. Includes contract physician supplies and reimbursements for retired personnel prescriptions
2647	SR	<u>MEDICAL AND DENTAL SUPPLIES AND MATERIALS - COAST GUARD FACILITIES</u> All medical and dental supplies, drugs, vaccines and purchased from government or non-government sources for direct use or prescription by Coast Guard units.

Y. Acquisition, Construction and Improvements AC&I Appropriation  
(Codes W, O and B).

1. Definition. This multi-year appropriation finances the Coast Guard's capital improvement programs for the acquisition, construction, improvement and rebuilding of vessels, aircraft, shore facilities, aids to navigation and public family quarters, including the procurement of related equipment, survey and design expenses for future year programs and administrative costs of the capital improvement program. For the demarcation between the AC&I and operating expenses appropriation, proper planning and use of these funds, see the Manual of Budgetary Administration (COMDTINST M7100.3) and the Planning and Programming Manual (COMDTINST M16010.1). Both appropriation fund codes and MILSTRIP fund codes are assigned in blocks to track projects through the full multi-year cycle until the appropriation lapses.

- 3-Y-2. Project Numbering. Primary project numbers consist of four digits and are assigned by Commandant (C-CBU). In addition, a two-digit sub-project decimal suffix be assigned provided in paragraph 3-Y-3 of this Part Figure II-3-1 at the end of this chapter illustrates the significance of the four digits
3. Accounting for Projects. The targeting Of fund- and accounting therefore will vary according to category of AC&I project, as follows:
- a. Administrative Expense Funds.
- (1) Definition. Some types of expenses under the AC&I Program cannot be charged directly to pecific C&I Projects. These project administrative expenses are chargeable to the AC&I administrative Expense account. Items include:
- (a) Travel of military and civilian personnel in support of AC&I project planning and execution
- (b) Administrative Salaries of inspectors, engineers, draftsmen, and administrative support personnel, including employer's FICA, FEGLIA, CSR&DF contributions. (Salary funds are centrally managed by Headquarters.)
- (c) Administrative supplies and equipment, contractual services such blueprinting and other expenses necessary for administrative of AC&I projects. As a general rule, most administrative costs for AC&I Shore Construction Projectr will be charged to the AC&I Administrative appropriation. Administrative expenses for AC&I sub-program's (i.e. FRAM, WHEC, Procurement, MMA, etc) be charge directly to the sub-program account when such charges can be clearly related to such procurement.
- (2) Current Fiscal Year Target. Quarterly targets are made for administrative Expense projects without designation as to specific sub-projects. Report the status of the Administrative Expense account to Commandant (G-CAC) on a Target Status Report.
- (3) Annual Target Release. On 30 June of each year Commander (af) will determine the estimated amount of obligations to be incurret during the remainder of the fiscal year and advise Commandant (C-Ep) via message the amount of anticipated year end unobligated target balance under the current dministrative Expense accounts. Prior to closing the target accounts for 30 September, accounting offices will prepare CG-4263 to release the actual 30 September unobligated rget balance for each Administrative Expense account.

3-Y-3 b Survey and Design Projects.

- (1) Current Fiscal Year Target. Specific targets are made to Headquarters field ATUs for specific survey and design requirements. The target document will indicate the project number and a point account. Maintain separate target and expenditure for each point account. Report the status of each point account to Headquarters on a Target Status Report.
- (2) Target Release. Each year, on 30 June, Commander (a) will determine the estimated amount of obligations to be incurred during the remainder of the fiscal year and advise Commandant (G-Ep) via message of the amount of anticipated year end unobligated target balance under the current Survey and Design projects. Prior to closing the target accounts for 30 September, accounting offices will prepare CG-4263 to release the actual 30 September unobligated target balance for each Survey and Design sub-project. Survey and Design projects are physically completed prior to 30 September, unobligated target balances are released. See paragraph 3-X-3d (4) of this Part.
- (3) Capitalizing Costs. Survey and Design costs incurred for a specific project must be capitalized when the basic project itself is capitalized. Report such costs on a Report of Changes to Federal Real Property - Acquisition (CG-365Z) for inclusion on Annual Report of Real Property Owned by U S. Government (GSA-1166) prepared in accordance with Part X of this manual.

c. Other Specific Projects (Major Shore Construction Projects).

- (1) Current Fiscal Year Target. Targets are made to Headquarters field administrative target units for specific projects. The target document will indicate the project number and a point account, when appropriate See the manual of Budgetary Administration for explanation and assignment of project point accounts. Maintain separate target and expenditure accounts for each project and/or point account. The transfer of funds between the point accounts (within a specific project) is authorized to facilitate efficient fund management Report the status of each project or sub-project to Headquarters on a Target Status Report.

3-Y-3 c (2) Financial Closure of Projects by Administrative Target.

Units. When a specific project including Survey and Design Projects has been determined to be physically completed, the project administrator will advise the Resource Director/Comptroller. The following policies define the several stages of physical completion of AC&I projects and establish time schedules for the financial closure of projects. The following definitions are applicable:

- (a) Completion Date. The physical event which signals the start of particular close monitoring of the final stages of each AC&I project to ensure timely completion of the project. Target completion time for each AC&I project is measured from the completion date in determining the date for incurring final obligations for each AC&I project.
  - (b) Project Closure Date. The date when, in the absence of an especially approved authority to incur additional obligations under AC&I project, the project will be considered complete for obligation and procurement purposes and action will be taken to secure delivery of all supplies, materials and services on order and required to complete the project.
  - (c) Project Financial Closure. The action to be taken by the accounting office to financially close the project, including review of outstanding obligations, follow-up to secure billings for accrued liabilities and release of unobligated target balances for projects.
- (3) Financial closure of AC&I project should be accomplished dependent upon the specific category of the project. Action is required to financially close each AC&I project in a timely manner so that unobligated project funds may be used on other projects. Listed below are the "Completion Dates" and "Target Closure Dates" for the various categories of projects.

3-Y-3.c. (3) (a) Shore Facility Construction Projects.

1. Completion Date. Date when the shore facility is placed in an operational status, or the date of beneficial occupancy under the contract, if such an event occurs. Operational status, in the case of a manned facility, means the date the regularly assigned personnel begin using it for its intended purpose, and in the case of an unmanned facility, the date it is available for, or actually performing its intended function on a regular basis (e.g., cutters could tie up at a new pier, the barracks are occupied, etc.).
2. Target Closure Date. The end of the month following 180 days after the completion date.

(b) Ship Construction and Modification Projects.

1. Completion Date. Date when the last cutter or boat ordered under the project is placed in commission or service, active, or restored to operational status after modification.
2. Target Closure Date. The end of the month following 360 days after the completion date, for all sub-projects except any sub-projects established to procure shore based spares in accordance with the planned obligation program. For a sub-project for shore based spares the end of the month following 180 days after the completion date.

For new construction ERPAL when established as a separate sub-project, 90 days after issuance of second ERPAL, which is approximately one year after the initial new construction ERPAL was issued.

(c) Aircraft Procurement and Modification Projects.

1. Completion Date. Date when the last aircraft procured or modified is accepted for operational use.
2. Target Closure Date. The end of the month following 90 days after the completion date for all sub-projects, except sub-projects established to procure back-up spares, test equipment, etc., in accordance with the planned obligation program.

3-Y-3.c.(3)(c)2. (cont'd)..

For a sub-project for back-up spares, test equipment, etc., the end of the month following 180 days after the completion date.

(d) Other Projects for Procurement and Installation of Equipment, Excluding Sub-Projects Under Projects Covered in 3-X-3.e.(3)(a) Through (c) Above.

1. Completion Date. Date when the last equipment has been received and either installed or delivered to the designated storage site, if intended as a spare rather than for installation under the planned obligation program.
2. Target Closure Date. The end of the month following 180 days after the completion date or 180 days after receipt and acceptance of the last equipment under the principal contract, whichever occurs first. However, any sub-project for installation of equipment at a particular unit in accordance with planned obligation program may be left open beyond 180 days after receipt of last equipment. For these sub-projects the target closure date is 90 days after installation.

(4) When the completion date is reached as determined by the policy outlined above, the Commandant (CAC) will be advised by the project administrator. The Commandant (CAC), at this point, will compute, establish and monitor the project completion date. When the target closure date is reached, the unobligated target balance is no longer available to finance additional obligations. The Comptroller will take prompt action to financially close the project as follows:

- (a) Review the status of unpaid obligations and general ledger accounts in order to:
  1. Obtain deliveries on undelivered orders or cancel obligations which are not subject to future payment.
  2. Establish accrued liabilities for material and services delivered but not paid and liquidate related obligations.
  3. Obtain billings for all accrued liabilities.
  4. Clear GL account 4700 for real property acquisitions.

3-Y-3.c.(4) (b) Prior to closing accounts for the month following the Target Closure Date, as determined above, prepare CG-4263 to release the unobligated target balance for each completed project.

(c) After financial completion and release of target balance prepare CG-4263 at the end of each month to zero the unobligated target balance for those projects for which unobligated target balances have been released. CG-4263 will include a full explanation of any increase in excess of \$1,000 for any one project.

4. Object Classes. Object class numbers and titles for use under the AC&I appropriation follow.

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
1100	WA	<u>COMMISSIONED AND WARRANT OFFICERS (HEADQUARTERS USE ONLY)</u>
1130	WB	<u>ENLISTED PERSONNEL (HEADQUARTERS USE ONLY)</u> Note: Gross pay and allowances of military personnel assigned to billets designated as AC&I will be paid from the operating expense appropriation by field accounting offices.
21XX		See paragraph 3-D-1 of this Part.
2200	WL	<u>TRANSPORTATION OF THINGS</u>
2201	WC	<u>TRANSPORTATION OF ADP EQUIPMENT</u>
2300	WN	<u>RENT, COMMUNICATION AND UTILITIES</u>
2306		<u>RENTAL - ADP EQUIPMENT</u>
2400	WO	<u>PRINTING AND REPRODUCTION</u>
2501	WH	<u>ROUTINE SERVICES - ADP PUBLIC</u>
2502	WI	<u>ROUTINE SERVICES - ADP DOT</u>
2503	WQ	<u>ROUTINE SERVICES - ADP OGAs</u>
2504	WR	<u>ROUTINE SERVICES - REPAIR AND MAINTENANCE ADP FACILITY</u>

3-Y-4. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2530	WP	<u>OTHER SERVICES</u>
2615	WU	<u>SUPPLIES AND MATERIALS - ADP</u>
2659	WS	<u>SUPPLIES AND MATERIALS</u>
2660	WM	<u>ACCESSORIAL CHARGES AND CREDIT ALLOWANCES</u>
3161 #	OA	<u>EQUIPMENT CAPITALIZED - VESSELS</u>
3162 #	OB	<u>EQUIPMENT CAPITALIZED - AIRCRAFT</u>
3163	OC	<u>EQUIPMENT CAPITALIZED - GENERAL PURPOSE PROPERTY</u>
3164	OD	<u>EQUIPMENT CAPITALIZED - BOATS, BARGES AND AMPHIBIOUS CRAFT</u>
3166	OF	<u>EQUIPMENT CAPITALIZED - VEHICLES</u>
3167	OG	<u>EQUIPMENT CAPITALIZED - ELECTRONIC</u>
3168	OH	<u>EQUIPMENT CAPITALIZED - BUOYS</u>
3181	WT	<u>EQUIPMENT NOT CAPITALIZED - OTHER</u>
3200	WV	<u>LANDS AND STRUCTURES - NOT CAPITALIZED</u>
3201	OJ	<u>LANDS AND STRUCTURES - CAPITALIZED</u>
4202	WY	<u>INDEMNITIES</u>

Notes:

1. # indicates that these object classes are for Headquarters use only.
2. Civilian salaried personnel costs chargeable to AC&I's current appropriation are "pick up" charges. ATUs record the payroll charges to the current fund account and "pick up" funds equivalent to the prior month's expenditures in the following month. Administrative travel, supplies, etc. are funded normally by quarterly targets. Civilian salaried personnel costs for all graded and ungraded employees appropriate for charge to the AC&I appropriation will be recorded using appropriate detailed object classes in the 11XX, 12XX and 13XX series as prescribed by OG-08 under paragraph 3-G-4.a of this Part.

3-Z. Research, Development Test and Evaluation Appropriation.

1. Definition. This appropriation finances necessary expenses not otherwise provided, for basic and applied scientific research, development, test and evaluation; services as authorized by 5 U.S.C. 3109; maintenance, rehabilitation, lease and operation of facilities and equipment as authorized by law. It is a continuing appropriation, which means funds appropriated remain available until expended. MILSTRIP fund code "8" is assigned to the RDT&E appropriation. The allotment for the appropriation is administered by Commandant (G-ER).
2. RDT&E Project Numbering. See Figure II-3-2 at the end of this chapter.
3. Accounting for RDT&E Efforts. The targeting of funds and accounting vary according to the category of the RDT&E effort as follows:
  - a. Administrative Expenses.
    - (1) Definition. Certain administrative activities within the RDT&E appropriation are not identified with a particular task effort for a specific program or program element. Accounts are therefore established in the Support Program series such as:
      - (a) Travel of military and civilian personnel not directly related to a specific project.
      - (b) Compensation and personnel benefits of all civilian personnel (including employer's FICA, FEGLIA, FEHBA and CSR&DF contributions) assigned to the Office of Research and Development and the Coast Guard Research and Development Center (R&DC).
      - (c) Pay and allowances of military personnel attached to the Office of Research and Development, the R&DC and the Fire and Safety Test Detachment (F&STD), Mobile, Alabama.

Note: The RDT&E appropriation will reimburse the operating expense appropriation based on the approved billet plans. Charge actual gross credits for military personnel attached to the Office of R&D, R&DC and F&STD to servicewide program expense accounts in the 798XX series, object classes 1100, 1130 and 1298, as appropriate.

- 3-Z-3.a.(1) (d) Administrative supplies and equipment, contractual services such as blueprinting and other expenses necessary for administration of RDT&E efforts.

All other types of RDT&E expense properly associated with specific programs (including engineering services on contract) will be charged directly to the appropriate program and program element for which the RDT&E efforts are conducted as shown in paragraph 3-Z-2 of this Part.

- (2) Current Fiscal Year Targets. Quarterly targets are made to Headquarters for R&D administrative expenses with designation as to specific expense categories. Report the status of administrative expense accounts on the Target Status Report.

- b. RDT&E Projects - General. Semiannually project targets are made to Headquarters for RDT&E efforts in accordance with the approved RDT&E OPSTAGE Financial Plan. Specific project targets will be made to field administrative target units with specific RDT&E designation. Journalize costs incurred under these RDT&E accounts to CL account 8143 Current Costs - RDT&E Appropriation. Report the status of each RDT&E account on Target Status Report.

- c. Reimbursable Projects. Targets are made to Headquarters for reimbursable efforts under administrative target units and account series 99-6X80.00. Journalize costs incurred under these projects to GL account 8243 Reimbursable Costs - RDT&E Appropriation. Report the status of each RDT&E account on the Target Status Report.

4. Object Classes. Object classes and titles for use under the RDT&E appropriation follow:

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
1100		<u>COMMISSIONED AND WARRANT OFFICERS</u>
1130		<u>ENLISTED PERSONNEL</u>
1298		<u>MILITARY BENEFITS</u>
21XX		<u>TRAVEL</u> - See paragraph 3-D-1 of this Part.
2200		<u>TRANSPORTATION OF THINGS</u>
2201		<u>TRANSPORTATION OF ADP EQUIPMENT</u>
2300		<u>RENT, COMMUNICATION AND UTILITIES</u>

3-Z-4. (cont'd)..

<u>OBJECT CLASS</u>		<u>DESCRIPTION</u>
<u>No.</u>	<u>Code</u>	
2306		<u>RENTAL - ADP EQUIPMENT</u>
2400		<u>PRINTING AND REPRODUCTION</u>
2501		<u>ROUTINE SERVICES - ADP - PUBLIC</u>
2502		<u>ROUTINE SERVICES - ADP - DOT</u>
2503		<u>ROUTINE SERVICES - ADP - OGAs</u>
2504		<u>ROUTINE SERVICES - REPAIRS AND MAINTENANCE - ADP FACILITIES</u>
2530		<u>OTHER SERVICES</u>
2615	U	<u>SUPPLIES AND MATERIALS - ADP</u>
2659	S	<u>SUPPLIES AND MATERIALS</u>
2660	M	<u>ACCESSORIAL CHARGES AND CREDIT ALLOWANCES</u>
3163	T	<u>EQUIPMENT CAPITALIZED - GENERAL PURPOSE PROPERTY</u>
3171	Z	<u>EQUIPMENT CAPITALIZED - ADP</u>
3181	X	<u>EQUIPMENT NOT CAPITALIZED - OTHER</u>
3200	V	<u>LANDS AND STRUCTURES NOT CAPITALIZED</u>
4100		<u>GRANTS</u>
4202		<u>INDEMNITIES</u>

Note: Civilian salaried personnel costs for all graded and ungraded employees appropriate for charge to the RDT&E appropriation will be recorded using appropriate detailed object classes in the 11XX, 12XX and 13XX series as prescribed for OG-08 under paragraph 3-I-4 of this Part.

AC&I PROJECT NUMBERING

MAJOR ACTIVITY	FISCAL YEAR 1/	SERIAL NUMBER 2/	MAJOR ACTIVITY TITLE
0	X	01	Administrative Expense - Direct
0	X	02	Administrative Expense - Reimbursements
1	X	XX	Vessels
2	X	XX	Aviation Facilities
3	X	01	Survey and Design of Various Facilities
3	X	02	Miscellaneous Urgent Aids to Navigation
3	X	03	Selected Aids to Navigation
3	X	03.00	Undistributed Selected Aids to Navigation
3	X	04	Alteration of Bridges
3	X	05	Public Family Quarters
3	X	06	Lighthouse Automation and Modernization Program (LAMP)
3	X	07	Minor AC&I Shore
3	X	XX	Shore Stations and Other Navigational Aids
4	X	XX	Repair and Supply Facilities
5	X	XX	Training and Recruiting Facilities
6	X	XX	Reimbursable Programs

1/ Last digit of FY is used to indicate the last FY in which funds are available for obligation to the project.

2/ Third and Fourth digits indicate the serial number assigned to identify the specific project.

FIGURE 3-1

RDT&E PROJECT NUMBERING

MAJOR ACTIVITY	FISCAL YEAR 1/	PROGRAM NUMBER 2/	TITLE
Search and Rescue Program Area - 1000 series			
7	X	10XX - 15XX	Search and Rescue
7	X	16XX - 19XX	(Reserved for future use)
Aids to Navigation Program Area - 2000 series			
7	X	20XX - 22XX	Radio Navigation Aids
7	X	23XX	Domestic Ice Operations
7	X	24XX - 26XX	(Reserved for future use)
7	X	27XX - 29XX	Short Range Aids to Navigation
Marine Safety Program Area - 3000 series			
7	X	30XX - 33XX	Commercial Vessel Safety
7	X	34XX - 35XX	Recreational Boating Safety
7	X	36XX - 39XX	Port Safety and Security
Marine Environmental Protection Program Area - 4400 series			
7	X	40XX - 44XX	Marine Environmental
7	X	45XX - 49XX	(Reserved for future use)
Ocean Operations Program Area - 5000-6000 series			
7	X	50XX - 55XX	(Reserved for future use)
7	X	56XX - 58XX	Enforcement of Laws Treaties
7	X	59XX	(Reserved for future use)
7	X	60XX - 63XX	Polar Ice Operations
7	X	64XX	(Reserved for future use)
7	X	65XX - 67XX	Marine Science Activities
7	X	68XX - 69XX	(Reserved for future use)
Military Readiness and Operations Program Area - 7000 series			
7	X	70XX - 73XX	Military Readiness/Operations
7	X	74XX - 79XX	(Reserved for future use)

FIGURE 3-2

RDT&E PROJECT NUMBERING (cont'd)

MAJOR ACTIVITY	FISCAL YEAR 1/	PROGRAM NUMBER 2/	TITLE
Interagency Reimbursables - 8000 series			
6	X	80XX	Interagency Reimbursables
6	X	8099	Anticipated Reimbursables
General Support Area - 81XX-89XX series			
7	X	81XX	Communications Services Support
7	X	82XX	Personnel Support
7	X	83XX	Engineering Support
7	X	84XX	Fiscal & Supply Support
7	X	85XX	Safety Program Support
7	X	86XX	(Reserved for future use)
7	X	87XX	Medical Support
7	X	88XX - 89XX	(Reserved for future use)
Multimission RDT&E Area - 9000 series			
7	X	91XX	Broad Program
7	X	92XX	Multimission Independent RDT&E
7	X	93XX - 94XX	(Reserved for future use)
7	X	95XX	Energy RDT&E
7	X	96XX - 99XX	(Reserved for future use)
RDT&E Administrative Support Area - 0100 series			
7	X	0110	Office Administrative Support
7	X	0120	Military Pay
7	X	0130	Civilian Pay
7	X	0140	Committee Support

1/ The second digit indicates the fiscal year in which funds were initially appropriated for the project.

2/ The third digit indicates the Program Area consistent with those listed in the Planning and Programming Manual (COMDTINST M16010.1). The fourth digit indicates the specific program and program elements for which the RDT&E efforts are considered. The fifth and sixth digits identify the task efforts under the project and are assigned by Commandant (G-ER). The number 99 is assigned to each program for travel in support of research efforts related to the program.

FIGURE 3-2 (cont'd)

PROGRAM FUND CODES

<u>OG</u>	<u>Cost Center</u>	<u>Object Class</u>	<u>Fund Code</u>	<u>OG</u>	<u>Cost Center</u>	<u>Object Class</u>	<u>Fund Code</u>
20.00	78045	2211	IR	42.00	73500	2659	3Y
26.00	72098	2601	IU	42.00	73500	3100	3Z
26.00	72921	2601	IV	42.00	73600	2651	4D
26.00	72923	2601	IW	42.00	73600	2659	4E
				42.00	73600	3100	4F
41.00	73600	2512	2A				
41.00	73600	2651	2B	42.00	73650	2651	4H
41.00	73600	2659	2C	42.00	73650	2659	4J
41.00	73650	2512	2F	42.00	73650	3100	4K
41.00	73650	2651	2G	42.00	31XX0	2659	4Q
41.00	73650	2659	2H	42.00	31XX0	3100	4R
42.00	72098	2659	2K	42.00	31XX3	2659	4T
42.00	72098	3100	2L	42.00	31XX3	3100	4U
42.00	72921	2659	2P	42.00	31XX4	3100	4W
42.00	72921	3100	2Q	42.00	31XX5	3100	4Y
42.00	72923	2659	2T				
				42.00	31XX6	2659	5A
42.00	72923	3100	2U	42.00	31XX6	3100	5B
42.00	73201	2659	3A	42.00	31XX7	2659	5D
42.00	73201	3100	3B	42.00	31XX7	3100	5E
42.00	73202	2659	3D				
42.00	73202	3100	3E	43.00	73103	2652	6G
				43.00	73103	3101	6J
42.00	73203	2659	3H	43.00	73105	2652	6N
42.00	73202	3100	3J	43.00	73105	3101	6Q
42.00	73204	2659	3L	43.00	73107	2652	6U
42.00	73204	3100	3M				
42.00	73205	2659	3P	43.00	73107	3101	6W
				43.00	73108	2652	7A
42.00	73205	3100	3Q	43.00	73108	3101	7C
42.00	73400	2659	3S	43.00	73109	2652	7G
42.00	73400	3100	3T	43.00	73109	3101	7J
42.00	73420	2659	3V				
42.00	73420	3100	3W				
43.00	73121	2652	7N	43.00	78300	2652	F4
43.00	73121	3101	7Q	43.00	78390	3101	F6
43.00	73121	2652	7U	43.00	78400	2652	G1
43.00	73122	3101	7W	43.00	78400	2652	G3
43.00	73123	2652	8A	43.00	31XX0	2603	G7
43.00	73123	3101	8C				

FIGURE 3-3

<u>OG</u>	<u>Cost Center</u>	<u>Object Class</u>	<u>Fund Code</u>	<u>OG</u>	<u>Cost Center</u>	<u>Object Class</u>	<u>Fund Code</u>
43.00	73124	2652	8G	43.00	31XX0	2604	G8
43.00	73124	3101	8J	43.00	31XX0	2652	G9
43.00	73125	2652	8N	43.00	31XX0	2653	H1
43.00	73125	3101	8Q	43.00	31XX0	3101	H2
43.00	73126	2652	8P	43.00	31XX0	2603	H6
43.00	73126	3101	8S				
43.00	73130	2652	8U	43.00	31XX3	2604	H7
43.00	73130	3101	8W	43.00	31XX3	2652	H8
43.00	73201	2652	9N	43.00	31XX3	2653	H9
43.00	73201	3101	9Q	43.00	31XX3	3101	J1
43.00	73202	2652	9U				
				43.00	31XX4	3101	J4
43.00	73202	3101	9W	43.00	31XX5	3101	J7
43.00	73203	2652	A1	43.00	31XX6	2652	K1
43.00	73202	3101	A3	43.00	31XX6	3101	K2
43.00	73204	2652	A7				
43.00	73204	3101	A9	43.00	31XX7	2652	K6
				43.00	31XX7	3101	K7
43.00	73205	2652	B4	43.00	37100	2652	K8
43.00	73205	3101	B6	43.00	37100	3101	K9
43.00	73400	2604	C1				
43.00	73400	2652	C2	45.00	72098	2537	L1
43.00	73400	3101	C3	45.00	72098	2602	L3
				45.00	72098	2659	L4
43.00	73420	2604	C7	45.00	72921	2537	L7
43.00	73420	2652	C8	45.00	72921	2602	L9
43.00	73420	3101	C9				
43.00	73500	2603	D4	45.00	72921	2659	M1
43.00	73500	2642	D6	45.00	72923	2537	M4
				45.00	72923	2602	M6
43.00	73500	2653	D7	45.00	72923	2659	M7
43.00	73500	3101	D8				
43.00	78200	2652	E7	45.00	73500	2537	N1
43.00	78200	2653	E8	45.00	73500	2540	N2
43.00	78200	3101	E9	45.00	73500	2602	N3
				45.00	73500	2659	N4
54.00	73600	2651	Q1				
54.00	73600	2659	Q2	54.00	79800	2659	Q8
54.00	73600	3100	Q3	54.00	79800	3100	Q9
54.00	78300	2659	Q5	56.01	78100	2659	R1
54.00	78300	3100	Q6	56.01	78100	3100	R2
				56.02	73500	2659	R4

4-B-2.a. (cont'd) ..

<u>NUMBERS</u>	<u>OFFICE OR DIVISION</u>
70070	Accounting Division (G-CAC)
70075	Finance Center Special Staff (G-CCS-3)
70080	Programs Division (G-CPA)
70130	Administrative Services Division (G-CAS)
70180	Office of Chief Counsel (G-L); (G-LD); (G-L-3); (G-L-4)
70181	Maritime and International Law Division (G-LMI)
70182	Legal Administration Division (G-LLA)
70183	Procurement Law Division (G-LPL)
70184	General Law Division (G-LGL)
70185	Claims and Litigation Division (G-LCL)
70186	Military Justice Division (G-LMJ)
70187	Legislation Division (G-LLX)
70188	Regulations and Administrative Law Division (G-LRA)
	Office of Readiness and Reserve
70190	Office of Chief (G-R)
70191	Reserve Personnel Management Division (G-RSM)
70192	Reserve Training Division (G-RST)
70193	Reserve Programs Division (G-RSP)
70194	Reserve Staff (G-RS)
70195	Readiness Budget and Administrative Staff (G-RE)
70196	Readiness Plans Division (G-REP)
70197	Readiness Analysis and Exercise Division (G-RER)
	Office of Health Service
70300	Office of Chief (G-K); (G-K-1)
70301	Medical Administration Division (G-KMA)
70302	Operational Medicine Division (G-KOM)
70303	Physical Disability Evaluation Division (G-KDE)
70305	Civilian Medical Clinic
70307	Military Medical Clinic
70309	Military Dental Clinic
70315	G-K Directed Field Travel
	Office of Engineering and Development
70310	Office of Chief (G-E)
70320	Aeronautical Engineering Division (G-EAE)
70330	Civil Engineering Division (G-ECV)
70350	Naval Engineering Division (G-ENE)
70361	Research and Development Staff (G-ER)
70362	Logistics Management Division (G-ELM)

4-B-2.a. (cont'd) ..

COST

CENTER

NUMBERS

OFFICE OR DIVISION

70640	Enlisted Personnel Division (G-PE)
70660	Officer Personnel Division (G-PO)
70670	Personnel Services Division (G-PS)
70671	Exchange and Morale Division (G-PXM)
70686	Deputy for Training - Planning, Programming and Budgeting Staff (G-P-dt)
70687	Performance Systems Division (G-PRF)
70688	Recruiting and Job Entry Division (G-PRJ)
	Office of Command, Control and Communication
70700	Office of Chief, Command, Control and Communications (G-T); (G-TT); (G-TG)
70715	Information Systems Division (G-TIS)
70725	Electronics Systems Division (G-TES)
70735	Plans and Program Division (G-TPP)
70745	CGHQ Command Center (G-TGC)
70755	Telecommunication systems Division (G-TTS)
70765	Public Affairs Division (G-TPA)
	Office of Civil Rights
70960	Office of Chief (G-H); (G-H-1)
70961	Military Equal Opportunity Division (G-HME)
70963	Civilian Equal Opportunity Division (G-HCE)
	Office of Navigation and Waterway Safety
70990	Office of Chief (G-N)
70991	Short Range Aids to Navigation (G-NSR)
70992	Radio Navigation Division (G-NRN)
70993	Bridge Administration Division (G-NBR)
70994	Liaison and Coordination Staff (G-NP)
70996	Ice Operation Division (G-NIO)
70997	Search and Rescue Division (G-NRS)
70998	Auxiliary Boating and Consumer Affairs Division (G-NAB)

4-B-3. District Office Cost Centers. Use the following cost centers to classify all district offices expenses when costs are related to a specific division or branch: Note: See Cost Centers found in 4-B-4 of this section for District Offices expenses entered into on or after 1 July 1987.

<u>COST CENTER NUMBERS</u>	<u>DIVISION OR BRANCH</u>
71010	District Commander (d; dcs; dea; dh)
71020	District Inspection Staff (di)
71030	Great Lakes Pilotage Staff (dgp) <u>1/</u>
71040	Legal Officer (dl)
71050	Planning Officer (dpl)
71060	Public Affairs Officer (dpa)
71070	Regional Transportation Representative <u>4/</u>
71076	District Pollution Liability Funds Management <u>2/</u>
71080	Medical Advisor (dk)
71090	Information Resources Staff (dt) <u>5/</u>
71180	Reserve Division (r)
71210	Comptroller Division (f) <u>3/</u>
71220	Accounting Branch (fac)
71230	Personal Support Branch (fps)
71240	Procurement Branch (fcp)
71250	Logistics and Property Branch (flp)
71260	Budget and Review Branch (fbr)
71270	Automated Data Branch (fds)
71310	Engineering Division (e)
71320	Civil Engineering Branch (ecv)
71330	Electronics Engineering Branch (eee)
71340	Naval Engineering Branch (ene)
71341	Advance Ship systems Instr. & Support Team (ene)
71342	Maintenance Augmentation Team (ene)
71410	Marine Safety Division (m)
71420	Marine Environmental Protection Branch (mep)
71440	Port Safety Branch (mps)
71450	Commercial Vessel Safety Branch (mvs)
71510	Operations Division (o)
71520	Bridge Branch (obr)
71530	Communication Branch (oc)
71550	Intelligence and Law Enforcement Branch (oil)
71560	Readiness Branch (or)
71570	Search and Rescue Branch (osr)
71580	Aids to Navigation Branch (oan)

4-B-4 (cont'd)..

COST

CENTER

NUMBERS

DIVISION OR BRANCH

71045	Information Resource Management (C3/IRM) Staff (dt)
71055	District Inspector (di) (CGD17)
71065	Hearing Officer (dj) (LANT AREA)
71115	Readiness and Reserve Division (r)
71125	Reserve Stationkeepers (rak)
71215	Administration Division (a)
71225	Office Services Branch (ao)
71235	Finance Branch (af)
71245	Personnel Branch (ap)
71255	Personnel Reporting Unit (persru)
71265	Clinic (ak) (CGD17)
71275	Building Management (abm) (CGD5)
71415	Marine Safety Division (m)
71416	Marine Environmental Protection Branch (mep)
71417	Port Safety Branch (mps)
71418	Merchant Vessel Safety Branch (mvs)
71715	Boating Safety Division (b)
71815	Operation Division (o)
71825	Search and Rescue Branch (osr)
71835	Aid to Navigation and Waterways Management (oan)
71845	Law Enforcement Branch (ole)
71865	NNBIS/OCDETF (on)
71875	Bridges Branch (ob)
71885	TACLET (ot) (CGD7)

5. Atlantic Area Office Cost Centers. Classify Atlantic Area operating costs as follows:

COST

CENTER

NUMBERS

DESCRIPTION

75120	Area - Administration (A)
75121	Operations Division (Ao)
75122	Readiness and Training Division (Ar)
75124	Information Systems Division (At)
75125	Intelligence Division (Ai)

4-B-9 (cont'd)..

<u>COST</u> <u>CENTER</u> <u>NUMBERS</u>	<u>DIVISION OR BRANCH</u>
75180	Technical Support Division - Shore (ms)
75181	Program Administration and Budget Branch (msp)
75182	Shore Facility Planning and Compliance (msf)
75190	Technical Support Division - C3 (mt)
75191	Budget and Planning Branch (mtb)
75192	Support Electronics Branch (mts)
75193	Telecommunications Branch (mtt)
75194	Regional Information Resources Management (IRM) Staff (mtr)
75210	Finance Division (mf)
75211	Planning/Programming and Budgeting (mfp)
75212	Procurement Branch (mfpr)
75213	Accounting Branch (mfac)
75214	Personal Support Branch (mfps)
75215	Supply and Property Branch (mfs)
75220	Personnel Division (mp)
75221	Civilian Personnel (mpc)
75222	Military Personnel (mpp)
75223	Personnel Service (mps)
75224	Personnel Reporting Unit (m-PERSRU)
75230	Health Service Division (mk)
75231	Quality Assurance Branch (mkq)
75232	Environmental Health Branch (mke)
75233	Administration Branch (mka)
75240	Legal Division (ml)
75241	Claims Branch (mlcl)
75242	Advocacy Branch (mlv)
75243	General Law Branch (mlg)
75244	Contract Branch (mlc)
75245	Administration Branch (mla)

10. Academy Cost Centers. Use cost centers shown below to classify Academy operating costs:

<u>COST</u> <u>CENTER</u> <u>NUMBERS</u>	<u>DESCRIPTION</u>
60100	Unclassified
60110	Superintendent
60111	Director of Admissions
60112	Staff Legal Office

4-B-11. (cont'd)..

COST

CENTER

NUMBERS

DESCRIPTION

50121	Production Division - Direct
50122	Production Division - Indirect
50123	Operation of Base Aircraft
50124	Preservation and Deactivation of Aircraft
50125	Other Operating Activities
50126	Production Division - Equipment & Plant Improvements
50127	Prototype Development
50128	Production Division - Military Pay Clearing Account
50130	Supply Branch
50131	Accessory and Equipment Repairs

12. TRACEN Governors Island Cost Centers. Classify Governors Island Training Center operating costs as follows:

COST

CENTER

NUMBERS

DESCRIPTION

61150	Unclassified
61151	General Administration
61153	Training Division (Administration)
61154	Radarman School (direct costs)
61155	Electronics School (direct costs)
61156	Aids to Navigation School (direct costs)
61157	Electrician School (direct costs)
61158	Damage Control School (direct costs)
61159	Ordnance School (direct costs)
61160	National Search and Rescue School (direct costs)
61161	Instructor Training School (direct costs)
61162	Recruiter Training School (direct costs)

Note: Charge direct costs of trainees (including pay and allowances and subsistence) to Cost Center 78050 Personnel in Training. Charge trainee travel expense to and from the training station to cost centers in the 79XXX series which identify the overall Coast Guard mission benefiting from the training.

13. TRACEN Cape May Cost Centers. Use cost centers shown below to classify Cape May Training Center operating costs:

COST

CENTER

NUMBERS

DESCRIPTION

67100	Unclassified
67101	Administrative Division

4-B-11. (cont'd)..

COST

CENTER

NUMBERS

DESCRIPTION

50121	Production Division - Direct
50122	Production Division - Indirect
50123	Operation of Base Aircraft
50124	Preservation and Deactivation of Aircraft
50125	Other Operating Activities
50126	Production Division - Equipment & Plant Improvements
50127	Prototype Development
50128	Production Division - Military Pay Clearing Account
50130	Supply Branch
50131	Accessory and Equipment Repairs

12. TRACEN Governors Island Cost Centers. Classify Governors Island Training Center operating costs as follows:

COST

CENTER

NUMBERS

DESCRIPTION

61150	Unclassified
61151	General Administration
61153	Training Division (Administration)
61154	Radarman School (direct costs)
61155	Electronics School (direct costs)
61156	Aids to Navigation School (direct costs)
61157	Electrician School (direct costs)
61158	Damage Control School (direct costs)
61159	Ordnance School (direct costs)
61160	National Search and Rescue School (direct costs)
61161	Instructor Training School (direct costs)
61162	Recruiter Training School (direct costs)

Note: Charge direct costs of trainees (including pay and allowances and subsistence) to Cost Center 78050 Personnel in Training. Charge trainee travel expense to and from the training station to cost centers in the 79XXX series which identify the overall Coast Guard mission benefiting from the training.

13. TRACEN Cape May Cost Centers. Use cost centers shown below to classify Cape May Training Center operating costs:

COST

CENTER

NUMBERS

DESCRIPTION

67100	Unclassified
67101	Administrative Division

4-B-14. RESTRACEN Yorktown Cost Centers. Classify Reserve Training Center operating costs as follows:

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
61220	Health Services Division
61225	Administrative Division
61226	Telephone Exchange
61227	Special Services Branch
61230	Training Division
61231	Subsistence Specialist School
61232	Storekeeper School
61233	Radioman School
61234	Yeoman School Operation
61235	Master of Arms
61236	Leadership School
61238	Emergency Medical Training School
61240	Chapel Branch
63100	Unclassified
63120	Training Division (Administration)
63121	Engineering School (direct costs)
63122	Marine Science Technician School (direct costs)
63123	Marine Law Enforcement School (direct costs)
63124	Leadership School (direct costs)
63125	National Boating Safety School (direct costs)
63126	Officer Candidate School (direct costs)
63127	Marine Safety School (direct costs)
63130	Reserve Training Schools (direct costs)
63131	BM School (direct costs)
63132	PS School (direct costs)
63140	Gunnery Branch
63150	Audio-Visual Branch
63181	Training Support
63182	RTC Instruction

Note: Charge direct cost of active duty military personnel undergoing training (including pay and allowances and subsistence) to Cost Center 78050, Personnel in Training. Charge travel expense of officer candidates to and from Yorktown to Cost Center 78055, Cadet and Officer Candidate Travel. Charge travel expense of all other trainees to the appropriate Coast Guard cost center in the 79XXX series which identifies the overall Coast Guard mission benefiting from the training.

15. Aviation Training Center (ATC), Mobile Cost Centers. Use cost centers shown below to classify ATC operating costs:

4-B-14. RESTRACEN Yorktown Cost Centers. Classify Reserve Training Center operating costs as follows:

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
61220	Health Services Division
61225	Administrative Division
61226	Telephone Exchange
61227	Special Services Branch
61230	Training Division
61231	Subsistence Specialist School
61232	Storekeeper School
61233	Radioman School
61234	Yeoman School Operation
61235	Master of Arms
61236	Leadership School
61238	Emergency Medical Training School
61240	Chapel Branch
63100	Unclassified
63120	Training Division (Administration)
63121	Engineering School (direct costs)
63122	Marine Science Technician School (direct costs)
63123	Marine Law Enforcement School (direct costs)
63124	Leadership School (direct costs)
63125	National Boating Safety School (direct costs)
63126	Officer Candidate School (direct costs)
63127	Marine Safety School (direct costs)
63130	Reserve Training Schools (direct costs)
63131	BM School (direct costs)
63132	PS School (direct costs)
63140	Gunnery Branch
63150	Audio-Visual Branch
63181	Training Support
63182	RTC Instruction

Note: Charge direct cost of active duty military personnel undergoing training (including pay and allowances and subsistence) to Cost Center 78050, Personnel in Training. Charge travel expense of officer candidates to and from Yorktown to Cost Center 78055, Cadet and Officer Candidate Travel. Charge travel expense of all other trainees to the appropriate Coast Guard cost center in the 79XXX series which identifies the overall Coast Guard mission benefiting from the training.

15. Aviation Training Center (ATC), Mobile Cost Centers. Use cost centers shown below to classify ATC operating costs:

4-B-19. (cont'd)..

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
52134	Inventory Management Branch
52135	Supply Projects Branch
52136	Technical Services Branch
52140	Material Handling Division
52141	Stores Branch
52142	Central Packing Branch
52143	Staging Branch
52144	Traffic Branch
52145	Receiving and Inspection Branch
52150	Industrial Division
52151	Ordnance Branch
52152	Electronics Repair Branch
52153	Module Repair Branch
52154	Calibration Section
52100	Unclassified

20. Coast Guard Institute Cost Centers. Classify Coast Guard Institute Operating and maintenance costs as follows:

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
62100	Unclassified
62101	Development Division
62102	Research and Examination Division
62103	Processing Division
62104	Merchant Vessel Personnel Division

21. Support Center (SUPRTCEN) New York Cost Centers. Use cost centers shown below to classify SUPRTCEN, New York operating costs:

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
45100	Administration Division
45120	Administration - Chaplain
45200	Special Services Division - Administration
45210	Special Services Division - Recreation
45220	Special Services Division - Print Shop
45300	Operation Administration
45320	Operations - Ferries
45330	Piers and Wharfs
45350	Security

4-B-19. (cont'd)..

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
52134	Inventory Management Branch
52135	Supply Projects Branch
52136	Technical Services Branch
52140	Material Handling Division
52141	Stores Branch
52142	Central Packing Branch
52143	Staging Branch
52144	Traffic Branch
52145	Receiving and Inspection Branch
52150	Industrial Division
52151	Ordnance Branch
52152	Electronic Repair Branch
52153	Module Repair Branch
52154	Calibration Section
52100	Unclassified

20. Coast Guard Institute Cost Centers. Classify Coast Guard Institute Operating and maintenance costs as follows:

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
62100	Unclassified
62101	Development Division
62102	Research and Examination Division
62103	Processing Division
62104	Merchant Vessel Personnel Division

21. Support Center (SUPRTCEN) New York Cost Centers. Use cost centers shown below to classify SUPRTCEN, New York operating costs:

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
45100	Administration Division
45120	Administration - Chaplain
45200	Special Services Division - Administration
45210	Special Services Division - Recreation
45220	Special Services Division - Print Shop
45300	Operation Administration
45320	Operations - Ferries
45330	Piers and Wharfs
45350	Security

4-B-23. Air Station Cape Cod Cost Centers. In addition to the unit OPFAC number, classify other operating costs by type of activity as follows:

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
46805 <u>1/</u>	Cape Cod Housing
46810 <u>2/</u>	Special Activities
46815 <u>3/</u>	Support Costs - Holding account to be distributed

- 1/ All direct costs of administering, operating and maintaining family housing together with roads, walks and contiguous grounds.
- 2/ All appropriation funded direct costs incident to the operation of NAFAs, Medical or Dental services and similar support functions. This includes maintenance of facilities, providing equipment and other costs authorized in the Comptroller Manual (COMDTINST M7010.5), Volume VII, Non-Appropriated Fund Management.
- 3/ All costs for manpower, services, supplies and materials that are not specifically identified with any single cost center but are in support of or necessary for the common benefit of two or more cost center areas. This may include cost of manpower, services, supplies, materials, etc., to provide maintenance, repair, administration, fire protection, security services, snow removal, trash collection, and other essential services. The balance in this holding account is to be distributed regularly on a pro rata or other logical basis to benefiting OPFAC Units.

24. Aviation Technical Training Center (AVTECHTRACEN) Cost Centers.  
Classify AVTECHTRACEN, Elizabeth City operating costs as follows:

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
61300	Training Center (Unclassified)
61301	Aviation Machinists's Mate (AD) School
61302	Aviation Electrician (AE) School
61303	Aviation Structural Mechanic (AM) School
61304	Aviation Electronics Technician (AT) School
61305	General Administration
61306	Aviation Survivalman (ASM) School

Note: Charge direct costs of trainees (including pay and allowances and subsistence) to Cost Center 78050 Personnel in Training. Charge trainee travel expense to and from AVTECHTRACEN to Cost Center 79XXX.

25. Industrial Unit Cost Centers. Use cost centers prescribed in Part V of this manual to classify industrial accounting costs.

4-B-26.b. (cont'd)..

<u>COST CENTER NUMBERS</u>	<u>DISTRICT</u>	<u>IDENTIFICATION</u>
71928	1st	Sandy Hook Station Housing, Fort Hancock, NJ
71933	1st	Montauk Housing, Montauk, NY
71936	1st	Station Shark River Housing, Avon, NJ
71906	2nd	Dana Loran Station Housing, Dana, IN
71926	2nd	La Moure Housing, La Moure, ND
71927	5th	Barneгат Station Housing, Barneгат Light, NJ
71937	5th	Palermo Housing, Palermo, NJ
71923	MLC	New Portsmouth Radio Station Housing, Northwest, VA
71924	5th	Buxton Woods Housing, Buxton, NC
71925	MLC	Elizabeth City Housing, Elizabeth City, NC
71946	5th	Cape Hatteras, Buxton, NC
71948	5th	Group Eastern Shore Housing, Wallops Island, VA
71911	7th	Jupiter Inlet Loran Station Housing, Jupiter, FL
71929	7th	Isla Grande, San Geronimo and Stop 7-1/2 Housing, PR
71931	7th	Miami Housing, Miami, FL
71935	7th	Borinquen Air Station Housing, Aquadilla, PR
31186	8th	Fort Crockett Housing, Galveston, TX
71908	8th	Little Woods Housing, New Orleans, LA
71912	8th	Grand Isle Station Housing, Grand Isle, LA
71942	9th	Cheboygan Housing, Cheboygan, MI
71943	9th	Prairieview Housing, Prairieview, IL
71944	9th	Sturgeon Bay Housing, Sturgeon Bay, WI
71945	9th	Bolingbrook Housing, Bolingbrook, IL
31246	13th	Redmond Housing, Seattle, WA
71914	13th	Coos Bay Station Housing, Charleston, OR
71915	13th	Cape Disappointment Station Housing, Ilwaco, WA
71919	13th	Grays Harbor Station Housing, Westport, WA
71922	13th	Newport Housing, Newport, OR
71947	13th	Umpqua River Station Housing, Winchester Bay, OR
71901	14th	Kia'i Kai Hale Housing, Oahu, HI
71939	14th	Honolulu Housing, Honolulu, HI
46280	17th	Kodiak Family Housing, Kodiak, AK
71916	17th	Annette Air Station Housing, Annette, AK
71920	17th	Homer Housing, Homer, AK
71921	17th	Cordova Housing, Cordova, AK

When the housing organization has specific allowance for vehicles, include the operations and maintenance costs of such vehicles as well as the cost of full time chauffeurs and drivers under the station housing staff. Exclude operators of other equipment such as refuse collection and disposal.

- (b) Services. Costs for refuse collection and disposal, fire protection, police protection and other services consisting of insect and rodent control, custodial, snow removal and street cleaning as follows:
1. Refuse Collection and Disposal. Costs, including contractual services for the collection of garbage, trash, ashes, and debris from family housing units or ground areas and refuse disposal, including the operation, maintenance and repair of incinerators, sanitary fills, burning pits, open-burning areas, dumps and all other approved methods. Include acquisition cost of individual dwelling garbage and trash containers, maintenance and repair of containers, and operation of can-washing facilities. When service is performed by government forces, all costs comprising refuse collections and disposal should be collected by direct reporting against a continuing work order, unless the operation serves both station and family housing areas. In such case the entire refuse collection and disposal operation will be charged to the station operation. When service is performed by contract, direct charge that part of the contract applicable to family housing when feasible. When not feasible, charge total contract expense to the station operations.
  2. Fire Protection. Include the cost of any increment of fire protection and prevention when the presence of family housing facilities results in such increment to the fire protection and prevention capabilities of the base or installation. It is considered that an increment would not be less than one individual added to the fire protection and prevention capabilities as a result of the presence of family housing. Include costs of services provided by local or state municipalities where contractual agreements are in effect.

4-B-26.b(1) (d)

Furnishings. Costs for acquisition, replacement, maintenance and repair of furniture and household movable equipment authorized for family housing as follows:

1. Control, Moving and Handling. Costs of administering, recordkeeping, moving and handling government-owned furnishings; and connecting and disconnecting household equipment. Include all costs incident to furnishings, storage and labor costs for warehousemen.
  2. Acquisition. Costs for obtaining initial outfitting of furniture and household equipment for use in Coast Guard family housing. Include all costs of acquiring furniture and household equipment for initial issue transferred from another installation. Household equipment includes cooking stoves, refrigerators, clothes washers or dryers, freezers, portable dishwashers, fans and any other authorized movable equipment. Exclude the cost of household equipment procured as part of the construction project.
  3. Maintenance and Repair. Cost of repairing, refinishing, rebuilding, reupholstering, cleaning and sterilizing government-owned furniture. Costs of repairing, inspecting and maintaining government-owned household equipment.
  4. Replacement. Costs for acquisition of family housing furniture and household equipment for replacement of authorized complement. Include all costs of acquiring furniture or household equipment for replacement of authorized complement transferred from other installations.
- (e) Maintenance and Repair of Dwelling Unit. All costs of exterior and interior maintenance and repair of family housing units. Include repair of porches, carports and attached or detached garages, interior electrical systems, heating and cooling systems and plumbing systems. Also include all costs of exterior and interior painting of dwelling units and garages.

4-B-26.b.(2)(d) (cont'd)..

	Operating Guide	Cost Center	Object Class	Amount
DR:	01.XX	1/	1920	2/
CR:	01.XX	3/	1925	4/

- 1/ Cost center of the unit to which the member is assigned. If member is assigned to an industrial accounting unit, charge BAQ/VHA/HA forfeiture to the military pay clearing account of the unit (i.e., account 31188 in the case of Base Galveston).
- 2/ Value of BAQ/VHA/HA forfeiture for all members assigned to the same unit.
- 3/ Use appropriate Family Housing unit cost center.
- 4/ Total value of all BAQ/VHA/HA forfeiture for the housing units being costed.
  - c. Housing Located on Manned OPFAC Units. Charge cost for operation and maintenance of family housing units which are located on manned Coast Guard OPFAC units, which are generally intended for use by personnel assigned to the OPFAC unit, and which do not come within the definition included under paragraph 4-B-21.b of this Part, to the parent OPFAC unit cost center.
  - d. Housing Not Located on Manned OPFAC Units. Charge costs for operation and maintenance of family housing units, which are serviced by the Coast Guard but which are not located on a manned Coast Guard OPFAC unit and which do not come within the definition included under paragraph 4-B-21.b. of this Part, to the OPFAC account of the unit doing the servicing.
  - e. Cash Collections for Housing. If family housing units are rented to civilian employees or military members of other services, and cash collections are received, deposit funds collected as appropriation refunds to the operating expense appropriation, OG-30.
27. Inadequate Family Housing. Costs for operation and maintenance of inadequate family housing complexes will be charged to the Coast Guard Operating Expense Appropriation and accumulated under specific user cost centers. Charge all identifiable operation and maintenance costs, except utilities, to the unit housing cost center. See paragraph 4-B-24 of this Part for listing of cost centers.

4-B-28.a. Redistribution of Costs. BAQ/VHA/HA are forfeited upon occupancy of leased housing unit. The accounting office will prepare a Journal Voucher (CG-4263) to give effect to the following entry in the expenditure accounts based upon leased housing assignment records at the end of each month:

	<u>Operating Guide</u>	<u>Cost Center</u>	<u>Object Class</u>	<u>Amount</u>
DR:	01.XX	<u>1/</u>	1920	<u>2/</u>
CR:	01.XX	<u>3/</u>	1925	<u>2/</u>

Operating Guide Information

- 1/ Cost center of the unit to which tenant is assigned. If the housing unit is vacant at month end, charge the OPFAC account of the cognizant administrative target unit. If the member is assigned to an industrial accounting unit, charge the military pay clearing account of the industrial unit (i.e., account 31XX8).
- 2/ Value of BAQ/VHA/HA forfeiture for all members assigned to same unit.
- 3/ Use appropriate cost center (i.e., 78651 for family units and 78652 for unaccompanied personnel).

Note: Members who occupy Unaccompanied Personnel Afloat Leased Housing (UPALH) are not entitled to Housing Allowances. Therefore, the above entries do not apply.

b. Vacant.

29. Quarters Hired for Personnel. 14 U.S.C. 475(d) reads:

"Where sufficient quarters are not possessed by the United States, the Commandant may hire quarters for personnel, including personnel on sea duty at such times as they may be deprived of their quarters on board ship due to repairs or other conditions which may render them uninhabitable. Such accommodations shall not be available for occupancy by the dependents of such personnel."

Executive Order 11157, 1980, section 404 permits a member of the uniformed service, with dependents, to occupy quarters designated for members without dependents without losing entitlement to BAQ. Dependents cannot have accompanied the member to the vicinity of the permanent duty station or be otherwise unable to reside with the member.

4-C-1. (cont'd)..

<u>COST CENTER NUMBERS</u>	<u>DESCRIPTION</u>
66256	<u>FLEET ASW TRAINING CENTER, ATLANTIC, NORFOLK, VA</u>
66257	<u>FLEET MINE WARFARE TRAINING CENTER, CHARLESTON, SC</u>
66259	<u>USN CONSTRUCTION BATTALION, GULFPORT, MS</u>
66261	<u>FLEET ASW TRAINING CENTER PACIFIC, SAN DIEGO, CA</u>
72098	<u>VESSELS - INACTIVE STATUS</u> Direct expenses incurred for vessels after they are decommissioned and placed in inactive status.
72921	<u>ACTIVATION DETACHMENT - VESSELS</u> Administrative expenses incident to activation of a newly acquired or recommissioned vessel...those costs incurred prior to commissioning of a unit.
72923	<u>VESSEL LAY UP PROGRAM</u> Expenses incident to placing a vessel in an inactive status... include personel cost of inactivation liaison detachment.
72930	<u>VESSEL ACCIDENT - USCGC BLACKTHORN</u> Expenses arising from the CGC BLACKTHORN collision and attributable solely to it.
72940	<u>BRIDGE ACCIDENT - SUNSHINE SKYWAY BRIDGE</u> Expenses arising from the accident, attributable solely to its consequences. Out-of-pocket direct expenses and incremental costs caused by the aftermath of the accident itself.
	<u>AIRCRAFT</u>
72951	<u>ACTIVATION - AIRCRAFT</u> Administrative expenses incident to activation of a newly acquired or reactivated aircraft...those costs incurred prior to activation or reactivation of a unit.
72952	<u>AIRCRAFT LAY UP PROGRAM</u> Expenses incident to placing an aircraft in an inactive status...include personnel cost of inactivation.

4-C-1. (cont'd)..

COST

CENTER

NUMBERS

DESCRIPTION

73200 (cont'd) For offshore structures and other fixed aids to navigation, see cost centers 73220 and 73250. Charge to this cost center those costs proper for charge to OG-43 as defined under section 3-N of this Part plus those costs incurred under OG-30 for utilities and leased communication circuits furnished direct to the aid.

73220 UNMANNED AIDS FIXED - OFFSHORE STRUCTURES  
Expense incident to procurement, construction modification, and installation and repair of casualty damage and associated systems for offshore structures. Offshore structures include such unmanned aids as Brenton Reef, Rhode Island Light, Savannah and Georgia light. Charge to this cost center those costs covering major expenses for maintenance and repair of the aids to navigation offshore structures. Charge to this cost center only those costs proper for charge to OG-43 as defined under section 3-N of this Part plus those costs incurred under OG-30 for utilities and leased communication circuits furnished direct to the aids.

73250 FIXED AIDS - MAJOR  
Expenses incident to procurement, construction, modification, installation and repair of casualty damage for aids and associated system for short range aids to navigation utilizing primary visual and audible aids to navigation equipment which utilize power sources in excess of 12 volts and have structures which extend more than 30 feet above the supporting ground or mud line including the more complex crib, templates and caisson types. Charge to this cost center those costs incurred under OG-43 covering major expenses for maintenance and replacement of aids to navigation structures for monitored stations. Charge to this cost center only those costs proper for charge to OG-43 as defined under section 3-N of this Part plus those costs incurred under OG-30 for utilities and leased communication circuits furnished direct to the aid.

4-C-1. (cont'd)..

COST  
CENTER  
NUMBERS

DESCRIPTION

73600

APA MATERIAL INVENTORY COSTS AND ADJUSTMENTS

Cost of APA material declared excess and removed from ready for issue and Class 265 (awaiting repair) inventories. Cost of APA material transferred to other Coast Guard appropriations without reimbursement. Inventory adjustments and repair and rehabilitation costs pertaining to APA material inventories. Credit this cost center with value of material picked up in APA material inventory when it is not possible to identify origin of the material.

74087

CIVILIAN PAY CLEARING ACCOUNT - GRADED  
PERSONNEL

1. Charge this cost center with gross pay and allowances, related employer's contributions for employee benefits and all other compensation or benefits accruing to the following types of graded civilian personnel paid from the operating expense appropriation:

- a. Classified Employees.
- b. Lighthouse Keepers.
- c. Light Attendants.
- d. Academy Instructors.
- e. Appeal Board Members.
- f. Hearing Board Members.
- g. Consultants.

2. Credit this cost center when redistributing civilian pay expenditures as provided in Part IV, section 3-G of this manual. This cost center must be fully redistributed each month.

74088

CIVILIAN PAY CLEARING ACCOUNT - UNGRADED  
PERSONNEL

1. Charge this cost center with gross pay and allowances, related employer's contributions for employee benefits and all other compensation or benefits accruing to the following types of ungraded civilian personnel paid from the operating expense appropriation:

4-C-1. (cont'd)..

COST  
CENTER  
NUMBERS

DESCRIPTION

73600

APA MATERIAL INVENTORY COSTS AND ADJUSTMENTS

Cost of APA material declared excess and removed from ready for issue and Class 265 (awaiting repair) inventories. Cost of APA material transferred to other Coast Guard appropriations without reimbursement. Inventory adjustments and repair and rehabilitation costs pertaining to APA material inventories. Credit this cost center with value of material picked up in APA material inventory when it is not possible to identify origin of the material.

74087

CIVILIAN PAY CLEARING ACCOUNT - GRADED  
PERSONNEL

1. Charge this cost center with gross pay and allowances, related employer's contributions for employee benefits and all other compensation or benefits accruing to the following types of graded civilian personnel paid from the operating expense appropriation:

a. Classified Employees.

b. Lighthouse Keepers.

c. Light Attendants.

d. Academy Instructors.

e. Appeal Board Members.

f. Hearing Board Members.

g. Consultants.

2. Credit this cost center when redistributing civilian pay expenditures as provided in Part IV, section 3-G of this manual. This cost center must be fully redistributed each month.

74088

CIVILIAN PAY CLEARING ACCOUNT - UNGRADED  
PERSONNEL

1. Charge this cost center with gross pay and allowances, related employer's contributions for employee benefits and all other compensation or benefits accruing to the following types of ungraded civilian personnel paid from the operating expense appropriation:

COST  
CENTER  
NUMBERS

DESCRIPTION

- 76900 (cont'd)      b. Travel of personnel assigned to operating units which replace those operating units participating in the Contingency Operations Plan, transportation of their dependents, and movement and storage of household effects.
- c. Travel of personnel ordered to active duty from retired status or inactive reserve status to replace personnel ordered to participate in the Contingency Operations Plan, transportation of their dependents, and movement and storage of household effects.
- d. All other secondary costs resulting from the Contingency Operations Plan participation.
- 77950                MATERIALS AND SERVICES FURNISHED OTHERS  
Reimbursable costs incurred under OG-80 and OG-88 reimbursements. See paragraph 3-R-6 of this Part.
- 78XXX                OTHER MILITARY PERSONNEL EXPENSE
- Note: Charge other Military Personnel Expense applicable to Reserve members in the RP and RK Programs to cost centers 87211 or 87300, as applicable. See section 4-D of this Part.
- 78040                PERSONNEL IN TRANSIT - GENERAL
1. Pay and allowances of personnel ordered home awaiting retirement, confined in hospital for 30 days or more, confined ashore awaiting court-martial or confined by court-martial for a period of 30 days or more.
2. The following expenses incident to PCS of military personnel on extended active duty (EAD):
- a. Pay and allowances accruing to the member during the period between date of detachment from old duty station and date of reporting to new duty station.

COST  
CENTER  
NUMBERS

DESCRIPTION

- 76900 (cont'd)      b. Travel of personnel assigned to operating units which replace those operating units participating in the Contingency Operations Plan, transportation of their dependents, and movement and storage of household effects.
- c. Travel of personnel ordered to active duty from retired status or inactive reserve status to replace personnel ordered to participate in the Contingency Operations Plan, transportation of their dependents, and movement and storage of household effects.
- d. All other secondary costs resulting from the Contingency Operations Plan participation.
- 77950                MATERIALS AND SERVICES FURNISHED OTHERS  
Reimbursable costs incurred under OG-80 and OG-88 reimbursements. See paragraph 3-R-6 of this Part.
- 78XXX                OTHER MILITARY PERSONNEL EXPENSE
- Note: Charge other Military Personnel Expense applicable to Reserve members in the RP and RK Programs to cost centers 87211 or 87300, as applicable. See section 4-D of this Part.
- 78040                PERSONNEL IN TRANSIT - GENERAL
1. Pay and allowances of personnel ordered home awaiting retirement, confined in hospital for 30 days or more, confined ashore awaiting court-martial or confined by court-martial for a period of 30 days or more.
2. The following expenses incident to PCS of military personnel on extended active duty (EAD):
- a. Pay and allowances accruing to the member during the period between date of detachment from old duty station and date or reporting to new duty station.

4-C-1. (cont'd)..

COST  
CENTER  
NUMBERS

DESCRIPTION

78050 (cont'd) Note: Charge training travel expenses to appropriate servicewide program cost centers in the 79XXX series indentified with Coast Guard mission benefiting from the training.

78055 CADET AND OFFICER CANDIDATE TRAVEL

OG-56.01 and OG-56.02 expense incident to travel of:

1. Cadet designees and ex-cadets to and from Coast Guard Academy incident to entrance or separation.
2. Officer candidates to and from point of training.

78080 UNDISTRIBUTED MILITARY PAY

Charge this cost center with net accrued military pay for all regular and Reserve members who are paid on Military Pay Record (DD-113-1c) (Part IV, section 3-G of this manual), allotment payments, withheld taxes and withheld SGLI premiums. Credit this cost center with gross accrued military pay and allowances.

78090 RECRUIT AND DISCHARGE PROGRAM

Lump sum leave payments, severance pay, reenlistment bonus, clothing issues-in-kind to recruits, officer's initial uniform allowance, discharge gratuity, and mileage allowances or transportation in kind furnished upon discharge, extension of enlistment, resignation or release from EAD. Travel expenses of military members and their dependents, transportation and storage of HHG, and trailer allowance upon a member's:

1. Permanent or temporary retirement.
2. Discharge, resignation or release from EAD.
3. Death or when officially reported as dead, injured, missing, interned or captured.

4-C-1. (cont'd)..

COST  
CENTER  
NUMBERS

DESCRIPTION

78050 (cont'd) Note: Charge training travel expenses to appropriate servicewide program cost centers in the 79XXX series identified with Coast Guard mission benefiting from the training.

78055 CADET AND OFFICER CANDIDATE TRAVEL

OG-56.01 and OG-56.02 expense incident to travel of:

1. Cadet designees and ex-cadets to and from Coast Guard Academy incident to entrance or separation.
2. Officer candidates to and from point of training.

78080 UNDISTRIBUTED MILITARY PAY

Charge this cost center with net accrued military pay for all regular and Reserve members who are paid on Military Pay Record (DD-113-1c) (Part IV, section 3-G of this manual), allotment payments, withheld taxes and withheld SGLI premiums. Credit this cost center with gross accrued military pay and allowances.

78090 RECRUIT AND DISCHARGE PROGRAM

Lump sum leave payments, severance pay, reenlistment bonus, clothing issues-in-kind to recruits, officer's initial uniform allowance, discharge gratuity, and mileage allowances or transportation in kind furnished upon discharge, extension of enlistment, resignation or release from EAD. Travel expenses of military members and their dependents, transportation and storage of HHG, and trailer allowance upon a member's:

1. Permanent or temporary retirement.
2. Discharge, resignation or release from EAD.
3. Death or when officially reported as dead, injured, missing, interned or captured.

4-C-1. (cont'd)..

COST  
CENTER  
NUMBERS

DESCRIPTION

78651	<u>FHLP LEASING AREAS</u> Charge this cost center with expenditures for rental of family housing units: Utilities (heat, light, gas, electricity, water and sewage), when not included in terms of lease; maintenance; and for claims against the Coast Guard for restoration of leased family housing due to tenant damage. Credit this cost center when redistributing leased housing costs as provided by section 4-B of this Part and Housing Manual (COMDTINST 11101.13).
78652	<u>UPLH LEASING AREAS</u> Charge this cost center with expenditures for rental of unaccompanied personnel housing units: utilities (heat, light, gas, electricity, water and sewage), when not included in terms of lease; maintenance; and claims against the Coast Guard for restoration of leased unaccompanied personnel housing due to tenant damage. Credit this cost center when redistributing cost as provided in section 4-B of this Part and Housing Manual (COMDTINST 11101.13).
78654	<u>UPALH LEASING AREAS</u> Charge this cost center with expenditures for members without dependents who are on sea duty or duty at remote offshore stations who are not entitled to BAQ/VHA/HA under the provisions of 14 U.S.C. 475.
78700	<u>INTERNATIONAL CONFERENCES OVERSEAS</u> Transportation and travel costs incident to Coast Guard attendance and participation at international conferences overseas as the U.S. government representative.
	<u>SERVICEWIDE PROGRAM EXPENSE ACCOUNTS</u> The cost centers which follow are provided to gather costs which are identified with overall missions of the Coast Guard. Instructions contained in chapters 3 and 4 of this Part or elsewhere in this manual provide that specific types of expenses be charged to these cost centers. The cost centers may be used otherwise to record costs which are incurred for benefit of specific missions, but are not feasible for distribution to individual operating units.
79101	<u>SEARCH AND RESCUE</u> - Search and Rescue (SAR).
79201	<u>AIDS TO NAVIGATION</u> - Short Range Aids to Navigation (ATON).

4-C-1. (cont'd)..

COST  
CENTER  
NUMBERS

DESCRIPTION

78651	<u>FHLP LEASING AREAS</u> Charge this cost center with expenditures for rental of family housing units: Utilities (heat, light, gas, electricity, water and sewage), when not included in terms of lease; maintenance; and for claims against the Coast Guard for restoration of leased family housing due to tenant damage. Credit this cost center when redistributing leased housing costs as provided by section 4-B of this Part and Housing Manual (COMDTINST 11101.13).
78652	<u>UPLH LEASING AREAS</u> Charge this cost center with expenditures for rental of unaccompanied personnel housing units: utilities (heat, light, gas, electricity, water and sewage), when not included in terms of lease; maintenance; and claims against the Coast Guard for restoration of leased unaccompanied personnel housing due to tenant damage. Credit this cost center when redistributing cost as provided in section 4-B of this Part and Housing Manual (COMDTINST 11101.13).
78654	<u>UPALH LEASING AREAS</u> Charge this cost center with expenditures for member without dependents who are on sea duty or duty at remote offshore stations who are not entitled to BAQ/VHA/HA under the provisions of 14 U.S.C. 475.
78700	<u>INTERNATIONAL CONFERENCES OVERSEAS</u> Transportation and travel costs incident to Coast Guard attendance and participation at international conferences overseas as the U.S. government representative.
	<u>SERVICEWIDE PROGRAM EXPENSE ACCOUNTS</u> The cost centers which follow are provided to gather costs which are identified with overall missions of the Coast Guard. Instructions contained in chapters 3 and 4 of this Part or elsewhere in this manual provide that specific types of expenses be charged to these cost centers. The cost centers may be used otherwise to record costs which are incurred for benefit of specific missions, but are not feasible for distribution to individual operating units.
79101	<u>SEARCH AND RESCUE</u> - Search and Rescue (SAR).
79201	<u>AIDS TO NAVIGATION</u> - Short Range Aids to Navigation (ATON).

4-C-1. (cont'd)..

COST  
CENTER  
NUMBERS

DESCRIPTION

79808	<u>GENERAL SUPPORT</u> - Communications Services Support (GAT).
79809	<u>GENERAL SUPPORT</u> - Engineering Support
79810	<u>GENERAL SUPPORT</u> - Financial Management, Personal and Supply Support (GAF).
79811	<u>GENERAL SUPPORT</u> - Civil Rights Support (GAH).
79812	<u>GENERAL SUPPORT</u> - Intelligence and Security Support (GAI).
79813	<u>GENERAL SUPPORT</u> - Medical Support (GAK).
79814	<u>GENERAL SUPPORT</u> - Legal Support (GAL).
79815	<u>GENERAL SUPPORT</u> - Personnel Support (GAP).
79816	<u>GENERAL SUPPORT</u> - Safety Program Support (GAS).
79817	<u>GENERAL SUPPORT</u> - Consumer Affairs (G-BC).
79818	<u>GENERAL SUPPORT</u> - Haitian Operations (GO).
79819	<u>GENERAL SUPPORT</u> - Training-Naval Engineering (NE).
79820	<u>GENERAL SUPPORT</u> - Training-Aeronautical Engineering (AE).
79821	<u>GENERAL SUPPORT</u> - Training-Civil Engineering (CE).
79822	<u>GENERAL SUPPORT</u> - Training-Ocean Engineering (OE).
79823	<u>GENERAL SUPPORT</u> - Health Care - Active Duty.
79824	<u>GENERAL SUPPORT</u> - Health Care - Dependents of Active Duty Personnel.
79825	<u>GENERAL SUPPORT</u> - Health Care - Retirees.
79826	<u>GENERAL SUPPORT</u> - Health Care - Dependents of Retirees.
79827	<u>GENERAL SUPPORT</u> - Health Care - Dependents of Deceased Former Members of the Coast Guard.
79828	<u>GENERAL SUPPORT</u> - Automated Information Systems Support (GAT).
79829	<u>GENERAL SUPPORT</u> - Electronics Support (GAT).

4-C-1. (cont'd)..

COST  
CENTER  
NUMBERS

DESCRIPTION

79808	<u>GENERAL SUPPORT</u> - Communications Services Support (GAT).
79809	<u>GENERAL SUPPORT</u> - Engineering Support
79810	<u>GENERAL SUPPORT</u> - Financial Management, Personal and Supply Support (GAF).
79811	<u>GENERAL SUPPORT</u> - Civil Rights Support (GAH).
79812	<u>GENERAL SUPPORT</u> - Intelligence and Security Support (GAI).
79813	<u>GENERAL SUPPORT</u> - Medical Support (GAK).
79814	<u>GENERAL SUPPORT</u> - Legal Support (GAL).
79815	<u>GENERAL SUPPORT</u> - Personnel Support (GAP).
79816	<u>GENERAL SUPPORT</u> - Safety Program Support (GAS).
79817	<u>GENERAL SUPPORT</u> - Consumer Affairs (G-BC).
79818	<u>GENERAL SUPPORT</u> - Haitian Operations (GO).
79819	<u>GENERAL SUPPORT</u> - Training-Naval Engineering (NE).
79820	<u>GENERAL SUPPORT</u> - Training-Aeronautical Engineering (AE).
79821	<u>GENERAL SUPPORT</u> - Training-Civil Engineering (CE).
79822	<u>GENERAL SUPPORT</u> - Training-Ocean Engineering (OE).
79823	<u>GENERAL SUPPORT</u> - Health Care - Active Duty.
79824	<u>GENERAL SUPPORT</u> - Health Care - Dependents of Active Duty Personnel.
79825	<u>GENERAL SUPPORT</u> - Health Care - Retirees.
79826	<u>GENERAL SUPPORT</u> - Health Care - Dependents of Retirees.
79827	<u>GENERAL SUPPORT</u> - Health Care - Dependents of Deceased Former Members of the Coast Guard.
79828	<u>GENERAL SUPPORT</u> - Automated Information Systems Support (GAT).
79829	<u>GENERAL SUPPORT</u> - Electronics Support (GAT).

4-D-2. Aircraft Cost Distribution. Use cost centers described in section 4-F of this Part to distribute aircraft costs.

COST  
CENTER  
NUMBERS

DESCRIPTION

872XX            INITIAL TRAINING  
Trainee costs in connection with basic training for enlisted members including pay and allowances, subsistence, clothing, and travel expenses for trainees while performing Initial Active Duty Training (IADT) in the following categories:

87211            RP, RY, AND RK-1

87211            (RP) Approximately 30 weeks IADT including recruit training and Class A School.

87211            (RY) Approximately 15 weeks IADT consisting of recruit training and on the job training (OJT). IADT period may be extended to cover Class A School with no break in IADT between recruit training or OJT and Class A School (similar to RP).

87211            (RK-1) Phase I (normally first summer) of split IADT consisting of recruit training phase.

87300            (RK-2) Phase II (normally second summer) of split IADT consisting of Class A School and/or OJT.

87300            (RY) IADT consisting of Class A School with a break in IADT between recruit training or OJT and Class A School (similar to RK-2).

CONTINUING TRAINING

Costs related to officer and enlisted drills and Active Duty for Training (ADT) in the following categories:

87216            INACTIVE DUTY TRAINING (IDT)

Costs related to regular drills, appropriate duty, or equivalent duty (does not include Volunteer Training Unit (VTU) personnel).

87217            ANNUAL TRAINING (AT)

Costs related to specific periods of ADT under orders required annually of all members of the Selected Reserve (does not include Instructor or Administrators (I/A)).

4-D-2. Aircraft Cost Distribution. Use cost centers described in section 4-F of this Part to distribute aircraft costs.

COST  
CENTER  
NUMBERS

DESCRIPTION

872XX	<u>INITIAL TRAINING</u> Trainee costs in connection with basic training for enlisted members including pay and allowances, subsistence, clothing, and travel expenses for trainees while performing Initial Active Duty Training (IADT) in the following categories:
87211	<u>RP, RY, AND RK-1</u>
87211	(RP) Approximately 30 weeks IADT including recruit training and Class A School.
87211	(RY) Approximately 15 weeks IADT consisting of recruit training and on the job training (OJT). IADT period may be extended to cover Class A School with no break in IADT between recruit training or OJT and Class A School (similar to RP).
87211	(RK-1) Phase I (normally first summer) of split IADT consisting of recruit training phase.
87300	(RK-2) Phase II (normally second summer) of split IADT consisting of Class A School and/or OJT.
87300	(RY) IADT consisting of Class A School with a break in IADT between recruit training or OJT and Class A School (similar to RK-2).
	<u>CONTINUING TRAINING</u> Costs related to officer and enlisted drills and Active Duty for Training (ADT) in the following categories:
87216	<u>INACTIVE DUTY TRAINING (IDT)</u> Costs related to regular drills, appropriate duty, or equivalent duty (does not include Volunteer Training Unit (VTU) personnel).
87217	<u>ANNUAL TRAINING (AT)</u> Costs related to specific periods of ADT under orders required annually of all members of the Selected Reserve (does not include Instructor or Administrators (I/A)).

4-D-2. (cont'd)..

87206

ADMINISTRATION

Costs related to the administration of the Reserve Program.

Charge OG-90.08 with costs of pay and benefits for civilians engaged primarily in the administration of the Reserve Program (Headquarters and districts).

2. Vacant.

E. Transfer or Redesignation of Unit.

1. Transfer of Unit. Report cost as follows when a unit is transferred between districts and/or Headquarters unit:
  - a. Administrative Target Unit from Which Transferred.  
Report costs to date of transfer.
  - b. Administrative Target Unit to Which Transferred.  
Report costs from date of transfer.
2. Change in Status of Units. Report costs of a redesignated unit under the new unit cost center code retroactive to 1 October. Example: A depot redesignated as a base. If a parent unit is redesignated as a subunit, report cumulative costs collected to date of redesignation under the old cost center until end of fiscal year. Report costs incurred after designation as a sub-unit under the new parent unit cost center.

F. Collection of Aircraft Costs.

1. Aircraft Cost Distribution. Aircraft cost centers will be maintained to collect OG-41 and OG-42 costs by aircraft model for all types of aircraft. Costs are collected in this manner to provide a more precise allocation of aircraft costs to Coast Guard missions and programs based on the missions and performance of the aircraft. All OG-30 aircraft cost including air station costs will be charged to the OPFAC cost center of the air station, except as provided in paragraphs 4-F-2.d and 4-F-5 of this Part.
  
2. OG-30 Aircraft Costs. Charge all OG-30 aircraft costs and all other OG-30 air station costs to the OPFAC cost center of the air station. Since the major portion of the OG-30 aircraft costs consist of fuel, separate object classes will be maintained for each aircraft type. Maintain the following object classes by aircraft type for fuel:

4-D-2. (cont'd)..

87206

ADMINISTRATION

Costs related to the administration of the Reserve Program.

Charge OG-90.08 with costs of pay and benefits for civilians engaged primarily in the administration of the Reserve Program (Headquarters and districts).

2. Vacant.

E. Transfer or Redesignation of Unit.

1. Transfer of Unit. Report cost as follows when a unit is transferred between districts and/or Headquarters unit:
  - a. Administrative Target Unit from Which Transferred. Report costs to date of transfer.
  - b. Administrative Target Unit to Which Transferred. Report costs from date of transfer.
2. Change in Status of Units. Report costs of a redesignated unit under the new unit cost center code retroactive to 1 October. Example: A depot redesignated as a base. If a parent unit is redesignated as a subunit, report cumulative costs collected to date of redesignation under the old cost center until end of fiscal year. Report costs incurred after designation as a sub-unit under the new parent unit cost center.

F. Collection of Aircraft Costs.

1. Aircraft Cost Distribution. Aircraft cost centers will be maintained to collect OG-41 and OG-42 costs by aircraft model for all types of aircraft. Costs are collected in this manner to provide a more precise allocation of aircraft costs to Coast Guard missions and programs based on the missions and performance of the aircraft. All OG-30 aircraft cost including air station costs will be charged to the OPFAC cost center of the air station, except as provided in paragraphs 4-F-2.d and 4-F-5 of this Part.
2. OG-30 Aircraft Costs. Charge all OG-30 aircraft costs and all other OG-30 air station costs to the OPFAC cost center of the air station. Since the major portion of the OG-30 aircraft costs consist of fuel, separate object classes will be maintained for each aircraft type. Maintain the following object classes by aircraft type for fuel:

4-F-2.b.(3) Based on computations made by air stations, as provided in paragraphs 4-F-2.b.(1) and 4-F-2.b.(2) of this Part, the accounting office will prepare Expenditure Document and Journal Voucher (CG-4243) to transfer the computed fuel consumption costs from the general air station fuel object class of 2662 to the appropriate fuel object class of aircraft type. Entry on CG-4243 will accomplish the following distribution of aviation fuel costs:

<u>AIRCRAFT FUEL</u>			
<u>OG</u>	<u>COST CENTER</u>	<u>CLASS</u>	<u>OBJECT AMOUNT</u>
30.00.00	20XXX	260X	XXX.XX
30.00.00	20XXX	261X	XXX.XX
30.00.00	20XXX	2662	(XXX.XX)

Note: Attach work sheet showing distribution of the fuel costs to CG-4243 and send it to the accounting office in sufficient time to ensure its receipt by the third day of each month.

c. Review of Cost Distribution. The accounting office will review the balance of air station aviation fuel object class 2662 prior to the end of each calendar quarter. If this account reflects a nominal balance, no adjustment is required. If the account indicates a continuing pattern of over or under distribution of fuel costs, review the cost distribution formula and computations to determine cause and take corrective action as required.

d. Helicopters Assigned to Icebreakers. Charge fuel for helicopters assigned to Coast Guard icebreakers to the OPFAC cost center of the vessel and to the appropriate fuel object class by aircraft type. Funds for aviation fuel when helicopters are attached to vessels should be included in the OG-30 target of the vessel.

3. OG-41 and OG-42 Aircraft Costs. Aircraft cost centers will be maintained to collect OG-41 and OG-42 costs by aircraft model for all types of aircraft. Any OG-41 and OG-42 costs not susceptible to identification with a specific aircraft model will be charged to the air station OPFAC center. Maintain the following cost centers:

4-F-2.b.(3) Based on computations made by air stations, as provided in paragraphs 4-F-2.b.(1) and 4-F-2.b.(2) of this Part, the accounting office will prepare Expenditure Document and Journal Voucher (CG-4243) to transfer the computed fuel consumption costs from the general air station fuel object class of 2662 to the appropriate fuel object class of aircraft type. Entry on CG-4243 will accomplish the following distribution of aviation fuel costs:

<u>AIRCRAFT FUEL</u>			
<u>OG</u>	<u>COST CENTER</u>	<u>CLASS</u>	<u>OBJECT AMOUNT</u>
30.00.00	20XXX	260X	XXX.XX
30.00.00	20XXX	261X	XXX.XX
30.00.00	20XXX	2662	(XXX.XX)

Note: Attach work sheet showing distribution of the fuel costs to CG-4243 and send it to the accounting office in sufficient time to ensure its receipt by the third day of each month.

c. Review of Cost Distribution. The accounting office will review the balance of air station aviation fuel object class 2662 prior to the end of each calendar quarter. If this account reflects a nominal balance, no adjustment is required. If the account indicates a continuing pattern of over or under distribution of fuel costs, review the cost distribution formula and computations to determine cause and take corrective action as required.

d. Helicopters Assigned to Icebreakers. Charge fuel for helicopters assigned to Coast Guard icebreakers to the OPFAC cost center of the vessel and to the appropriate fuel object class by aircraft type. Funds for aviation fuel when helicopters are attached to vessels should be included in the OG-30 target of the vessel.

3. OG-41 and OG-42 Aircraft Costs. Aircraft cost centers will be maintained to collect OG-41 and OG-42 costs by aircraft model for all types of aircraft. Any OG-41 and OG-42 costs not susceptible to identification with a specific aircraft model will be charged to the air station OPFAC center. Maintain the following cost centers:

4-7-3.c. Supplies and Materials.

- (1) Procurements from Other Governmental and Commercial Sources by Air Stations for End Use. District accounting offices will charge expenditures for supplies and materials procured from other governmental or commercial sources for direct use on aircraft to the appropriate aircraft cost center without regard to air station.
  - (2) Issues from OG-41 and OG-42 Inventories by AR&SC for End Use. AR&SC will charge expenditures for supplies and materials issued from OG-41 and OG-42 inventories at air stations for end use to the appropriate aircraft cost center, without regard to air station.
- d. Other Headquarters Funded Procurements. Commandant (G-CAC) will charge the appropriate aircraft cost center for those costs incurred by Headquarters which can be identified with a specific aircraft model. Commandant (G-CAC) will charge the air station OPFAC cost center for costs which can be associated with a specific air station but not a specific aircraft model.
- e. Other Field Funded Procurements. District accounting offices will charge the appropriate aircraft cost center for other funded OG-41 and OG-42 costs which are incurred for specific aircraft models. Charge the air station OPFAC cost center when costs are not feasible of distribution to aircraft cost centers.
- f. MILSTRIP Documents. When MILSTRIP requisitions or turn-in documents are prepared by air stations they will include the following additional data:
- (1) End-Use Requisitions (DD-1348). Show in block "P" the words "End-Use", the aircraft type and the aircraft cost center number (e.g., End-Use HC-130B 20910; End-Use HH-52A 20920; etc.).
  - (2) Turn-In Documents (DD-1348-1). Show in block "W" the words "Turn-In", the aircraft type and aircraft cost center number (e.g., Turn-In HC-130B 20910; Turn-In HH-52A 20920; etc.).
  - (3) Program Fund Codes. District accounting offices should assign additional MILSTRIP program fund codes as required to develop necessary accounting data by aircraft model and object class. See section 3-D of this Part.

4-7-3.c. Supplies and Materials.

- (1) Procurements from Other Governmental and Commercial Sources by Air Stations for End Use. District accounting offices will charge expenditures for supplies and materials procured from other governmental or commercial sources for direct use on aircraft to the appropriate aircraft cost center without regard to air station.
  - (2) Issues from OG-41 and OG-42 Inventories by AR&SC for End Use. AR&SC will charge expenditures for supplies and materials issued from OG-41 and OG-42 inventories at air stations for end use to the appropriate aircraft cost center, without regard to air station.
- d. Other Headquarters Funded Procurements. Commandant (G-CAC) will charge the appropriate aircraft cost center for those costs incurred by Headquarters which can be identified with a specific aircraft model. Commandant (C-CAC) will charge the air station OPFAC cost center for costs which can be associated with a specific air station but not a specific aircraft model.
- e. Other Field Funded Procurments. District accounting offices will charge the appropriate aircraft cost center for other funded OG-41 and OG-42 costs which are incurred for specific aircraft models. Charge the air station OPFAC cost center when costs are not feasible of distribution to aircraft cost centers.
- f. MILSTRIP Documents. When MILSTRIP requisitions or turn-in documents are prepared by air stations they will include the following additional data:
- (1) End-Use Requisitions (DD-1348). Show in block "P" the words "End-Use", the aircraft type and the aircraft cost center number (e.g., End-Use HC-130B 20910; End-Use HH-52A 20920; etc.).
  - (2) Turn-In Documents (DD-1348-1). Show in block "W" the words "Turn-In, the aircraft type and aircraft cost center number (e.g, Turn-In HC-130B 20910; Turn-In HH-52A 20920; etc.).
  - (3) Program Fund Codes. District accounting offices should assign additional MILSTRIP program fund codes as required to develop necessary accounting data by aircraft model and object class. See section 3-D of this Part.

4-7-4. Other Operating and Maintenance Costs. Charge other operating and maintenance costs incurred under OG-01, OG-08, and OG-43 to the air station OPFAC cost center.

5. Distribution of Cost Incurred for Inter-District Use of Aircraft.

All costs for aircraft operations including fuel and per diem of flight crews will be budgeted by the district to which the aircraft are permanently assigned. This is necessary to ensure proper coordination with assistance reports and operational abstracts. Charges will be made as follows:

- a. Operational Flights. All costs associated with operational aircraft flights will be charged to the parent district funds and to the appropriate aircraft or air station cost centers of the parent district.
- b. Administrative Flights. Costs for administrative aircraft flights (i.e., flights requested by another district merely to provide transportation of personnel for intra-district inspections, etc.) will be charged to the parent district funds and to the appropriate aircraft cost centers of the parent district, except for per diem of the flight crew. Per diem costs for the flight crew, when performing administrative flights, will be charged to OG-30.00 funds of the benefiting district and to the benefiting district office cost centers. Travel claims settled by the parent district will be transferred to the benefiting district by ITV. Travel and per diem costs for Headquarters directed administrative flights will be charged to OG-30, Cost Centers 72953 or 72955 (See section 4-C of this Part) and, when necessary, transferred to Headquarters by ITV.

7-A-1. a. (1) (cont'd)..

- 2425 Travel Prepayments-Military Permanent Change of Station (PCS) (by appropriation).
- 2430 Materials Furnished to Coast Guard YARD for Project Orders
- 2440 Material and Equipment Furnished - Others
- 2450 Other Cash Advances
- 2451 Other Cash Advances - Contractors
- 2452 Other Cash Advances - All Other
- 2453 Other Cash Advances - Cadets (for Academy use only)

2500 - 2600 STORES INVENTORIES

- 2590 Stores Inventory - Appropriation Purchases Account (APA)
- 2592 Stores Inventory - APA - Property of OGAs
- 2597 Stores Inventory - APA - Material Awaiting Repair
- 2599 Stores Inventory - Excess Materials Pending Disposition
- 2697 Allowance for Valuation of Material Awaiting Repair

2700 INVESTMENTS

- 2710 Investments - General Gift Fund
- 2720 Investments - General Gift Fund - Appropriation Reserve

3000 - 3999 LAND, BUILDINGS, OTHER STRUCTURES AND FACILITIES, AND EQUIPMENT

- 3100  
to - Real Property  
3499
- 3100 Land
- 3110 Real Property - Land - Inside CONUS
- 3120 Real Property - Land - Outside CONUS
- 3200 Buildings
- 3210 Real Property - Buildings - Inside CONUS
- 3220 Real Property - Buildings - Outside CONUS
- 3300 Other Structures and Facilities
- 3310 Real Property - Other Structures and Facilities - Inside CONUS
- 3320 Real Property - Other Structures and Facilities - Outside CONUS

7-A-1. a. (1) (cont'd)..

3500  
to - Other Property Assets  
3999

3510 Vessels  
3520 Aircraft  
3530 Other General Purpose Property  
3540 Small Boats  
3550 Small Arms  
3560 Vehicles  
3570 Electronic Equipment (Reserved for  
future use)  
3580 Navigational Aids  
3640 Personal Property in the Hands of  
Contractors  
3650 Personal Property Borrowed from Others

(2) MISCELLANEOUS ACCOUNTS 4000 - 4999.

4000 DEFERRED AND UNDISTRIBUTED CHARGES, DEBIT  
BALANCE, STATISTICAL AND CLEARING ACCOUNTS

4100 PREPAID EXPENSES

4101 Special Payments to Military Members

4200 CIVIL SERVICE RETIREMENT FUND

4400 WORK-IN-PROCESS

4510 Vessels - Acquisition-in-Process  
4520 Aircraft - Acquisition-in-Process

4600 EMPLOYEE INSURANCE AND HEALTH BENEFITS

4610 Group Life Insurance - Employee  
Deductions  
4615 Group Life Insurance - Employer  
Contributions  
4671 Health Benefits - Employee Deductions  
4672 Health Benefits - Employer Contributions

4700 REAL PROPERTY ACQUISITION-IN-PROCESS

4800  
to - Clearing Accounts  
4900

4810 Expenditure Clearing Account  
4812 Military Payroll Clearing Account  
4850 Special Pay Clearing Account  
4860 Undistributed Voucher Payments  
4861 Undistributed Voucher Payments - Foreign  
ADO

7-A-1. a. (2) (cont'd)..

4863 Undistributed Voucher Payments - Cross  
Disbursing  
4865 Unapplied Work Order Costs  
4870 Expenditures Transferred  
4890 Inventory Transfer Clearing Account  
4900 Accounts Payable Clearing Account

(3) LIABILITY, VALUATION, RESERVE, CREDIT BALANCE, AND  
STATISTICAL ACCOUNTS 5000 - 5999.

5100 ACCOUNTS PAYABLE

5110 Accounts Payable - Schedules in Transit to  
Disbursing Office  
5111 Accounts Payable - Schedules in Transit to  
Disbursing Office - Government Agencies  
5119 Accounts Payable - Schedules in Transit to  
Disbursing Office - Public  
5120 Accounts Payable - Government Agencies  
5121 Accounts Payable - Government Agencies - U.S.  
Coast Guard  
5122 Accounts Payable - Government Agencies - Other  
5190 Accounts Payable - Commercial  
5192 Accounts Payable - Commercial - Bill of Lading  
and Transportations Requests  
5193 Accounts Payable - Commercial - Cross  
Disbursing - Headquarters Expenditures  
5194 Accounts Payable - Commercial - Disbursements  
by Foreign ADOs  
5199 Accounts Payable - Commercial - Other

5200 ACCRUED LIABILITIES

5211 Accrued Liabilities - Payroll - Military  
5250 Accrued Liabilities - Payroll - Civilian  
5280 Accrued Liabilities - Annual Leave - Civilian  
5290 Accrued Liabilities - Other  
5291 Accrued Liabilities - OGAs  
5299 Accrued Liabilities - Other - Public

5400 TRUST AND DEPOSIT LIABILITIES AND CREDIT  
BALANCE STATISTICAL ACCOUNTS

5410 Trust and Deposit Liabilities - Federal Income  
Tax Withholdings  
5412 Trust and Deposit Liabilities - Federal Income  
Tax Withholdings - Military  
5415 Trust and Deposit Liabilities - State and  
Local Income Tax Withholdings - Military  
5418 Trust and Deposit Liability - Federal Earned  
Income Credit - Military  
5420 Trust and Deposit Liabilities - Savings Bond  
Deductions  
5422 Trust and Deposit Liabilities - Savings Bond  
Deductions - Military  
5430 Trust and Deposit Liabilities - FICA Taxes  
5431 Trust and Deposit Liabilities - FICA Taxes  
Employees Deductions - Military

7-A-1. a. (3) (cont'd)..

5432 Trust and Deposit Liabilities - FICA Taxes -  
Employers' Contributions - Military  
5440 Trust and Deposit Liability - SGLI Deductions  
- Military  
5450 Trust and Deposit Liabilities - Check Issue  
Under-Drafts

5460  
to - Employee Insurance and Health Benefits  
5470

5461 Group Life Insurance - Employee  
Deductions  
5462 Group Life Insurance - Employer  
Contributions  
5471 Health Benefits - Employee Deductions  
5472 Health Benefits - Employer Contributions  
  
5490 Trust and Deposit Liabilities - Other  
  
5492 Trust and Deposit Liabilities - Other -  
Proceeds of Sales of Personal Property  
5494 Inventory Material on Loan from Government  
Agencies  
5499 Trust and Deposit Liabilities - Other -  
Miscellaneous

5500 VALUATION RESERVE ACCOUNTS

5599 Provision for Loss - Excess Material

5600 CASHIER FUND ADVANCES

5660 Cashier Fund Advances

5810 CIVIL SERVICE RETIREMENT DEDUCTIONS AND  
CONTRIBUTIONS

5811 Civil Service Retirement Deductions -  
Individual Earnings Records  
5812 Civil Service Retirement Deductions - SF 2806  
5813 Civil Service Retirement Contributions

5900 OTHER LIABILITIES

5910 Other Liabilities - Allowance List Spares -  
Repair Credits  
5920 Other Liabilities - Deferred Income  
Reimbursable 5940 Other Liabilities - Payroll  
Withholding for Indebtedness  
5951 Other Liabilities - Contractor Collection Fees  
Received  
5952 Other Liabilities - Collection Fees Disbursed  
to Contractors

7-A-1. a. (4) CAPITAL ACCOUNTS 6000 - 6999.

6100 CAPITAL - PAID IN SURPLUS

6111 Capital - Paid in Surplus - Assets Transferred  
In - From Other Coast Guard Appropriations  
6112 Capital - Paid in Surplus - Assets Transferred  
In - From OGAs  
6121 Capital - Paid in Surplus - Assets Transferred  
Out - To Other Coast Guard Appropriations  
6122 Capital - Paid in Surplus - Assets Transferred  
Out - To OGAs

6300 CAPITAL - APPROPRIATIONS

6310 Capital - Appropriations - Expended  
6311 Capital - Appropriations - Expended -  
Expenditures  
6312 Capital - Appropriations - Expended -  
Reimbursements to Appropriations  
6316 Capital - Appropriations - Expended - Trust  
Fund Receipts  
6318 Capital - Appropriations - Expended - Deposits  
of General Fund Receipts  
6320 Capital - Appropriations - Unexpended  
6321 Capital - Appropriations - Unexpended -  
Undelivered Orders  
6322 Capital - Appropriations - Unexpected -  
Unobligated Targets  
6323 Capital - Appropriations - Unexpended -  
Unavailable Allotments  
6324 Capital - Appropriations - Unexpended -  
Unallotted Appropriations  
6325 Capital - Appropriations - Unexpended -  
Appropriations Reserved  
6326 Capital - Appropriations - Unexpended -  
Unallotted Prior Fiscal Year Appropriations  
6329 Capital - Appropriations - Unexpended -  
Estimated Appropriation Reimbursements

6400 OPERATING TARGET CONTROL

6420 Funds Provided for Operating Targets  
6430 Initial Operating Targets Issued  
6440 Fund Adjustments to Operating Targets

6500 CAPITAL - OTHER

6510 Capital - Invested and Donated - Balance  
Beginning of Year  
6520 Capital - Invested and Donated - Adjustments

7-A-1. a. (4) (cont'd)..

6523 Capital - Invested and Donated - Adjustments -  
Real Property  
6524 Capital - Adjustments - Other Property Assets  
6529 Capital - Invested and Donated - Adjustments -  
All Other

(5) REVENUE ACCOUNTS 7000 - 7999.

7500  
to -STORES ISSUES  
7699

7590 Stores Issues - APA - Sales  
7591 Stores Issues - APA - Transfers Out  
7592 Stores Issues - APA - Donations Out  
7593 Stores Issues - APA - Declared Excess and  
Inventory Adjustments  
7597 Stores Issues - APA - Material Awaiting Repair  
- Issues  
7598 Stores Issues - APA - Material Awaiting Repair  
-Declared Excess and Inventory Adjustments  
7599 Stores Issues - Disposal of Excess  
Material  
7697 Stores Issues - APA - Material Awaiting Repair  
- Reserve  
7698 Stores Issues - APA - Material Awaiting Repair  
- Declared Excess and Inventory Adjustments -  
Reserve

7700 SALES OF MATERIALS AND SERVICES

7710 Sale of Materials and Services to OGAs,  
Appropriations or Funds  
7720 Sale of Personal Property to Non-Federal  
Sources  
7730 Sale of Other Materials and Services to Non-  
Federal Sources  
7731 Yacht Documentation Fees - Earned

79XX MISCELLANEOUS REVENUE

| 7900 Miscellaneous Revenue  
| 7967 Accrued Late Payment Penalties Revenue  
| 7968 Accrued Late Payment Administrative  
| Costs Revenue  
| 7969 Accrued Late Payment Interest  
| Revenue

(6) EXPENDITURE ACCOUNTS 8000 - 8999.

8100 CURRENT COSTS

8110 Current Costs - Operating Expense Costs

7-A-1. a. (6) (cont'd)..

8111 Current Costs - Funded by Other Coast  
Guard Offices, Appropriations, or OGAs  
8112 Current Costs - Funded for Other Coast Guard  
Offices, Appropriations, or OGAs  
8130 Current Costs - Reserve Training Costs  
8140 Current Costs - AC&I Projects  
8143 Current Costs - RDT&E Projects  
8150 Current Costs - Military Retired Pay  
8170 Current Costs - Alteration of Bridges  
8190 Current Costs - Other  
8191 Current Costs - Unfunded  
8193 Current Costs - Net Costs of Other Property  
Write-off  
8195 Current Costs - Bad Debt Expense for Principal  
Amount of Debts  
8197 Current Costs - Bad Debt Expense for Late  
Payment Penalty  
8198 Current Costs - Bad Debt Expense for  
Administrative Costs  
8199 Current Costs - Bad Debt Expense for Interest  
on Delinquent Debt

8200 REIMBURSABLE COSTS

8210 Reimbursable Costs - Operating Funds  
8230 Reimbursable Costs - Reserve Training  
Appropriation  
8240 Reimbursable Costs - AC&I Appropriation  
8243 Reimbursable Costs - RDT&E Appropriation

8500

to - STORES RECEIPTS

8600

8590 Stores Receipts - APA - Purchases  
8591 Stores Receipts - APA - Transfers-In  
8592 Stores Receipts - APA - Donations-In  
8593 Stores Receipts - APA - Inventory Turn-Ins and  
Adjustments  
8597 Stores Receipts - APA - Material Awaiting  
Repair - Receipts and Adjustments  
8599 Stores Receipts - Declaration of Excess  
Materials  
8697 Stores Receipts - APA - Material Awaiting  
Repair - Receipts and Adjustments - Reserve

(7) RECIPROCAL ACCOUNTS 9000 - 9999.

9000 RECIPROCAL ACCOUNTS

91XX Reciprocal Account - Unfunded Transfers  
92XX Reciprocal Account - Budgetary Control  
99XX Reciprocal Account - Funded Transfers

b. Vacant.  
(2) Vacant.

7-B. Asset Accounts 2000 - 3999.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
2100	Cash. Maintain separate accounts under this account group as follows:
2120	<u>Funds with U.S. Treasury</u> - (by appropriation or other fund symbol). The consolidated debit balance of this asset account represents the undisbursed balance of all funds either appropriated or deposited to the credit of, and under the control of, the Coast Guard, and is reciprocal to the balance on the Treasury books. Debit this account with amount shown on appropriation warrants and other fund increases. Credit this account with amount of funds disbursed and all other fund decreases.
2130	Cash - <u>Activity Reported on SF-224 (by appropriation or other fund symbol)</u> . The balance of this account represents the cash activity that has been reported on all SF-224 Statement of Transactions prepared for the fiscal year to date. Individual cash transactions are initially recorded to G/L account 2120. At the end of each month, journal entries are made to record in G/L 2130 the month's net disbursements as reported on the SF-224. Debit this account for the balance accumulated in the account that is transferred to Commandant (G-FAC) at fiscal year closing. Credit this account with each month's net disbursement activity as reported on the SF-224.
2135	<u>Cash - SF-1081 Collections (by appropriation or other fund symbol)</u> . The balance of this account represents the cumulative SF-1081 collections for the fiscal year to date. This account is for use only with U.S. Treasury SF-1081 special reporting procedures that call for the paying agency to report both the disbursement and the collection on the SF-224. Individual SF-1081 collection entries are initially debited to G/L account 2120. At the end of each month, journal entries are made to record in G/L account 2135 the month's SF-1081 collection activity. This entry segregates these amounts from the summaries to be reported on the SF-224. Debit this account for the amount of SF-1081 collections received. Credit this account for the balance accumulated in the account that is transferred to Commandant (G-FAC) at fiscal year closing.
2150	<u>Advances to Cashiers</u> - (by fund symbol and cost center). The debit balance of this account represents the amount of cash advanced to cashiers for imprest funds. Debit the account to establish a fund. Debit it for any increases to the fund and credit it for reductions. Maintain a separate file of cash payment and cash receipt documents to support the balance of the account for each cost center.

ACCOUNT NUMBER	DESCRIPTION
2160	<u>Cashier Funds</u> - (by Coast Guard Unit OPFAC number). For Commandant (G-FAC) use only. The balance of this account represents cash held by Class "A" (General) or Class "B" Cashiers acting as agents of Treasury Disbursing Officers to carry out specified types of cash transactions. Maintain separate accounts for each cashier identified by OPFAC number of the unit to which the cashier is attached. Debit this account for the amount of initial advance to a cashier. Debit or credit this account at month end as necessary to reflect the total assets accounted for as reflected on each Cashier's Monthly Accountabiltiy Report. This account is offset by account 5660.
2170	<u>Investment in Treasury Securities</u> - (by fund symbol). For Commandant (G-FAC) use only. The balance of this account represents the funds in the Coast Guard Gift Fund invested in United States securities by the Treasury Department. Debit this account with the purchase price of the securities. Credit this account with the value of the securities disposed of.
2300	<u>Accounts Receivable</u> . The debit balances of these asset accounts represent amounts due to the United States accruing as a result of operations for which the Coast Guard is responsible. Include amounts due from other appropriations or federal agencies, as well as those due from other debtors. Support balances in accounts of this group by a document file of billing documents. Maintain separate accounts as follows:
2310	<u>Accounts Receivable - Refunds</u> - (by appropriation or other fund symbol). The balance in this group of accounts represents the amounts due for over-payments, erroneous payments, etc., made. See Part IV, chapter 7 of this manual. Debit this account for amounts shown on billing documents. Also, record the billing document as a credit expenditure in the allotment accounts originally charged with the expenditure. Credit this account for amounts realized or collected. Maintain separate accounts as follows:
2311	Accounts Receivable - Refunds - Government Agencies.
2319	Accounts Receivable - Refunds - Public.
2320	<u>Accounts Receivable - Reimbursements - Unbilled</u> - (by appropriation and fiscal year to be credited). For Commandant (G-FAC) use only.

7-B. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
	The balance in this account represents the unbilled amounts due in reimbursement for expenditures made by the Coast Guard for the benefit of other appropriations, other federal agencies and private organizations or individuals which by law are authorized to be credited to an appropriation when collected. Debit this account for the amount of unbilled reimbursable expenditures. Credit this account when reimbursable expenditures are billed.
2321 -	<u>Accounts Receivable - Reimbursements - Billed -</u>
2329	(by appropriation and fiscal year to be credited). Record reimbursable receivables for Coast Guard property damage claims in a sub-account designated as "no year", when the replacement is financed from the maintenance object code. The balance in this group of accounts represents the amounts due in reimbursement for expenditures made by the Coast Guard for the benefit of other appropriations, other federal agencies, and private organizations or individuals which by law are authorized to be credited to an appropriation when collected. Debit this account for amounts shown on billing documents. Credit this account for amounts realized, collected, waived, or written-off as uncollectible. Waivers and write-offs must be supported by signed authorization from the settlement authority responsible for servicing the debt. Maintain separate accounts as follows:
2321	Accounts Receivable - Reimbursements Billed - U.S. Coast Guard.
2322	Accounts Receivable - Reimbursements Billed - OGAs.
2325	Accounts Receivable - Reimbursements Billed - (Commandant (G-FAC) use only).
2329	Accounts Receivable - Reimbursements Billed - Other.
2330	<u>Accounts Receivable - Revenue</u> - (by receipt account symbol). The balance of this account represents amounts due which, when collected, will be deposited to general, special, or trust account receipt symbols. Debit this account with amounts shown on billing documents. Credit this account for amounts realized, collected, waived, or written-off as uncollectible. Waivers, and write-offs must be supported by signed authorization from the settlement authority responsible for servicing the debt. Maintain separate accounts as follows:
2331	Accounts Receivable - Revenue - Government Agencies.
2339	Accounts Receivable - Revenue - Public.

7-B. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
2340	<u>Accounts Receivable-Agent Cashier Losses</u> (by appropriation). The balance of this account represents the amount of a cash loss, unrelieved by the agency or GAO. It is established when additional money is paid to the cashier so that disbursement operations may continue and to reflect the amount recoverable by the Coast Guard. The account is credited when relief is granted or when the funds are recovered from the cashier.
2360	<u>Accrued Late Payment Charges On Overdue Debts -</u>   (by receipt account symbol). The debit balance of   this account represents amounts due the Coast Guard   as a result of interest, administrative costs, and   late payment penalties assessed on overdue debts.   The amounts when collected will be deposited to the   proper General Fund Receipt account. Debit this   account with the amount of interest, administrative   costs, and late payment penalties assessed   on delinquent receivables. Credit this account   with amounts collected, waived, or written off as   uncollectible. Waivers and write-offs must be   supported by signed authorization from the   settlement authority responsible for servicing the   debt.
2400	<u>Advances.</u> The debit balances of these asset accounts represent the amount of advances outstanding which have been made to other appropriations, other federal agencies, or individuals and firms. The balance in this account group must be supported by a copy of the document evidencing payment of the advance. Maintain separate accounts as follows:
2410	<u>Working Fund Advances -</u> (by appropriation). The balance of this account represents the amount of working funds outstanding which have been advanced to other appropriations or federal agencies as adjusted from time to time in accordance with progress reports received. Debit this account for amount of vouchers paid covering advances to other appropriations or federal agencies. Credit this account for amounts of progress or completion reports processed and for amounts of unused advances returned. Maintain separate accounts as follows:
2411	<u>Working Fund Advances - U.S. Coast Guard.</u>
2412	<u>Working Fund Advances - OCAs.</u>

7-B. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
2425	<u>Travel Prepayments-Military Permanent Change of Station (PCS) (by appropriation)</u> . The balance of this account represents the recoverable balance of outstanding military travel prepayments incident to PCS. This includes amounts disbursed to cover dependents' travel expenses and dislocation allowances. Debit this account (a) for individual prepayment balances determined to be recoverable from members and (b) a fiscal year end adjusting entry for the total value of prepayments made applicable to travel in process at the beginning of each fiscal year. Credit this account for (a) actual recoveries from members and (b) is a reversal of the adjusting entry at the start of the new fiscal year.
2420	<u>Travel Advances</u> - (by appropriation). The balance of this account represents the outstanding travel advances made in accordance with Federal Travel Regulations (FPMR 101-7) and JTR as supplemented by DOT and Coast Guard. Debit this account for amounts advanced for travel on vouchers. Credit this account with amounts vouchered and collections received in settlement of travel advances.
2430	<u>Materials Furnished to Coast Guard YARD for Project Orders</u> (by appropriation and operating guide or project). For Commandant (G-FAC) use only unless specifically authorized. The balance of this account represents the value of materials furnished Coast Guard YARD in lieu of funds for project orders not yet completed. The amount of materials furnished will be reported on the Completed Project Order Cost Report. Debit this account for the value of operating expenses appropriation materials issued to the YARD for use in the accomplishment of project orders. Credit this account for the value of materials furnished as reported on the Completed Project Order Cost Report.
2440	<u>Material and Equipment Furnished - Others</u> (by appropriation and operating guide or project). The balance of this account represents amounts due from OGAs, individuals, or firms for equipment loaned to them by the Coast Guard and for equipment and material furnished them by the Coast Guard for modification and/or repair or for use in connection with the accomplishment of Coast Guard work. Debit this account for the cost of equipment loaned to other agencies and contractors and for the cost of material and equipment furnished them by the Coast Guard. Credit this account with the value of equipment and material returned.

7-B. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
2450	<u>Other Cash Advances</u> - (by appropriation). The balance of this account represents the amount of cash outstanding which has been advanced to individuals, firms, and foreign countries as adjusted from time to time in accordance with progress reports received. Debit this account for: (1) amounts advanced in foreign countries as bail or bond to secure release of personnel from confinement (See Part IV, chapter 4 of this manual); (2) amounts advanced to witnesses; and (3) amounts advanced to individuals, firms, or foreign countries. Credit this account with: (1) the value of goods, materials, or services delivered to and accepted by the Coast Guard; (2) amounts of unused advances returned; and (3) amounts of progress or completion reports processed. Maintain separate accounts as follows:
2451	Other Cash Advances - Contractors.
2452	Other Cash Advances - All Other.
2453	Other Cash Advances - Cadets (for Academy use only).
2500 -	<u>Stores Inventories</u> . The debit balances of these asset accounts represent the value of commodities, supplies, materials and equipment purchased and held in inventory at ASUs and AIUs of the Coast Guard. See Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation. Items in these stores accounts are acquired by purchase from or donation to Coast Guard appropriations or being held for disposal as surplus. Maintain stores inventory accounts as required by this manual instruction. Maintain separate accounts as follows:
2590 -	<u>Stores Inventory - Appropriation Purchases Account (APA)</u> - (by inventory category and unit). The balance of this account represents the value of APA stock at the beginning of the fiscal year. Debit this account for the amount of balance in accounts 8590, 8591, 8592, and 8593 as of the end of the fiscal year. Credit this account for the amount of balance in accounts 7590, 7591, 7592, and 7593 as of the end of the fiscal year.
2592	<u>Stores Inventory - APA Property of OGAs</u> . This account is maintained for inventory control purposes only, offset by account 5494. Material issued is not costed to the operating expenses appropriation and no activity accounts are maintained for receipts and issues. Sub-accounts are maintained. The balance in this account represents the value of other government property in Coast Guard custody.

7-B. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
2597	<u>Stores Inventory - APA - Material Awaiting Repair</u> - (by inventory category). The balance of this account represents the value of material awaiting repair at the beginning of the fiscal year. Debit this account for the amount of balance in account 8597 as of the end of the fiscal year. Credit this account for the amount of balance in accounts 7597 and 7598 as of the end of the fiscal year.
2599	<u>Stores Inventory - Excess Materials Pending Disposition</u> (by unit at which inventory control has been authorized). The balance of this account represents the value of excess stores on hand at the beginning of the fiscal year. Debit this account for the amount of balance in Account 8599 as of end of the fiscal year. Credit this account for the amount of balance in account 7599 as of the end of the fiscal year.
2697	<u>Allowance for Valuation of Material Awaiting Repair</u> . The credit balance of this account represents the estimated amount of value reduction due to the need for repair of inventory items. Debit this account for the amount of balance in accounts 7697 and 7698. Credit this account for the amount of balance in account 8697, as of the end of the fiscal year.
2700	<u>Investments</u> . The debit balance of this asset account represents the value of stocks and bonds, title to which is vested in or under control of the Coast Guard.
2710	<u>Investments - General Gift Fund</u> . The balance of this account represents the value of stocks and bonds acquired by the Coast Guard as gifts, devises or bequests. Debit this account with the value of stocks or bonds acquired as gifts, devises or bequests. Credit this account with the value of stocks or bonds disposed of.
2720	<u>Investments - General Gift Fund - Appropriation Reserve</u> . The balance of this account represents the difference between the market value of stocks and bonds acquired by the Coast Guard as gifts, devises or bequests, on date of acquisition and the market value as of the end of the prior fiscal year. Debit this account with the increase in market value as of the end of the fiscal year or date of disposition... Credit this account with the decrease in market value as of the end of the fiscal year or date of disposition. Close out this account at time of disposition for the net difference in value of the item being disposed of.

7-B. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
3000	<u>Land, Buildings, Other Structures and Facilities, and Equipment.</u> The debit balance of these accounts represent the value of all tangible fixed assets. Fixed assets are defined as assets of a permanent nature used in the operations of the Coast Guard and are not intended for sale. Fixed assets consist of "real property" and "other fixed assets". Real property includes land, buildings and other structures and facilities. Other fixed assets include machinery, equipment, and furniture and fixtures. Maintain separate accounts as follows:
3100 - 3499	<u>Real Property.</u> Record real property in the accounts at original cost, if known. If original cost is not ascertainable, use estimated cost (preferably at date of acquisition). In the case of transfer from another government agency, use cost at which carried by the transferring agency if known. Estimated "costs" must represent the amount the government would have had to pay for the property, if purchased at the date of original acquisition. Support the balances in accounts of this group by a document file of Annual Reports of Real Property Owned by the U.S. Government (GSA Form 1166) and Reports of Changes to Federal Real Property (CG-3652). Maintain separate accounts as follows:
3100	<u>Land.</u>
3110	Real Property - Land - Inside CONUS.
3120	Real Property - Land - Outside CONUS.
3200	<u>Buildings.</u>
3210	Real Property - Buildings - Inside CONUS.
3220	Real Property - Buildings - Outside CONUS.
3300	<u>Other Structures and Facilities.</u>
3310	Real Property - Other Structures and Facilities - Inside CONUS.
3320	Real Property - Other Structures and Facilities - Outside CONUS.

Note: Record amounts in the above accounts in multiples of \$1,000 rounded off to the nearest thousand. Maintain activity accounts in the expenditure ledger by appropriation, and operating guide or project number for

7-B. (cont'd)..

ACCOUNT  
NUMBER

DESCRIPTION

real property acquisitions financed by appropriation expenditure. Record real property donations to the Coast Guard and disposals to these accounts by direct general ledger entry. Maintain general ledger accounts in summary without regard to appropriation or unit.

3500 -  
3499

Other Property Assets. Record other property in the accounts at original costs, if known. If original cost is not ascertainable, use estimated cost (preferably at date of acquisition). In the case of transfer from another government agency, use cost at which carried by the transferring agency, if known. Estimated costs must represent the amount the government would have had to pay for the property if purchased at the date of original acquisition. Support the balances in accounts of this group by a document file.

Costs of freight, installation and other miscellaneous charges or credits when relatively minor in amount and separately stated will normally be expensed. Expensing of these items whose dollar amounts are not significant in relation to the cost of the asset will vary from period to period and will not throw out of alignment any period to period comparison of expenses.

Note: Accounting for Changes in Fixed Assets.

- (1) Fixed assets may be changed by additions, alterations, betterments, rehabilitations, or replacements. The basic principle to be observed in accounting for such changes is to capitalize the costs incurred in making such changes, where they significantly extend the useful life of property or increase its capacity to render service, and to remove from the property accounts the cost of features superseded or destroyed in the process, when the value of the change exceeds \$300 per individual asset.
- (2) Repair and maintenance costs incurred to keep property in satisfactory operating condition must be accounted for as current operating costs.

Maintain separate accounts as follows:

3510

Vessels. For Commandant (G-FAC) use only. The balance of this account represents the capitalized value of vessels owned by the Coast Guard. Recorded value will include all machinery, fixtures and allowance list spares. In the cost center field show the vessel's OPFAC number. Debit

7-B. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
	this account when vessel is placed in commission or service. Credit this account to record disposal action.
3520	<u>Aircraft.</u> For Commandant (G-FAC) use only. The balance of this account represents the capitalized value of aircraft owned by the Coast Guard. Recorded value will include all equipment and backup spares, except ground support equipment. In the cost center field show aircraft type as shown in section 4-F of this Part. Debit this account when aircraft is placed in service. Credit this account to record disposal action.
3530	<u>Other General Purpose Property.</u> The balance of this account represents the capitalized value of all machinery, equipment (including aircraft ground support equipment), furniture, fixtures and other assets not otherwise recorded to Fixed Asset accounts in the 3500 series.  Debit this account with the value of all purchases, acquisitions, or donations of property in accordance with applicable procedures shown above under "3500-3999 Other Property Assets". Credit this account with the value of all disposals, losses, donations out or other removals from service.
3540	<u>Small Boats.</u> The balance of this account represents the capitalized value of all small boats owned by the Coast Guard. Boats to be capitalized are those covered by Boat Administration and Management System (BAMS). Enter in the cost center position the OPFAC number of the accountable location of the boat. Boat type and boat number are not required. Debit this account with the standard value for each particular type of boat for all boats placed in service. Credit this account to record disposal action or transfers to another administrative target unit.
3550	<u>Small Arms.</u> (For Commandant (G-FAC) use only) The balance of this account represents the capitalized value of all Small Arms owned by the Coast Guard. The Coast Guard Small Arms, R-866 Report represents the subsidiary ledger for Small Arms. Debit this account to record and increase in the value of Small Arms Assets as shown by the subsidiary report. Credit this account to record a decrease in the value of Small Arms Assets.

7-B. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
3560	<u>Vehicles.</u> The balance of this account represents the capitalized value of all Coast Guard vehicles owned and leased which are identified by a DOT tag number, excluding rental of GSA vehicles. Debit this account to record vehicles at original cost as obtained from procurement records or at value shown on (ecv) records, or at standard value where costs are not available (for old equipment). Credit this account to record disposal action or transfers to another administrative target unit.
3570	<u>Electronic Equipment</u> (Reserved).
3580	<u>Navigational Aids.</u> The balance of this account represents the capitalized value of all buoys owned (installed on line and on the shelf) by the Coast Guard. Debit this account at the original purchase price which includes the value of the buoy body, standard equipment, appurtenances, or equipment required for modification to the original type. Credit this account to record all losses, disposals, retirements, or transfers to another administrative target unit. In the cost center field, show the type designation (5 positions - first 3 positions indicate size, last 2 positions indicate equipment). These positions correspond with positions 1, 3, 4, 5 and 6 of the buoy classification number found on the Buoy Body Capitalization Report.
3640	<u>Personal Property in the Hands of Contractors.</u> The balance of this account represents the value of Coast Guard owned property in the hands of contractors. This is an offsetting account to the appropriate general ledger fixed asset account. When this account is debited for transfers to contractors, the corresponding fixed asset account is credited. Debit this account with the cost or other carrying value of Coast Guard owned property transferred from the custody of the Coast Guard to that of a contractor, or property purchased by the Coast Guard for direct shipment to contractors as government furnished property, or property fabricated by contractors which becomes Coast Guard property in accordance with the terms of contracts. Credit this account with the value of property returned to the custody and control of the Coast Guard, contractor held property that is sold, retained by the contractor or destroyed or abandoned in accordance with the contracting officer's approval and instructions.

7-B. (cont'd)..

ACCOUNT  
NUMBER

DESCRIPTION

3650

Personal Property Borrowed from Others. The balance of this account represents the value of non-Coast Guard-owned property under the custody of Coast Guard operating elements in accordance with formal agreements. This is an offsetting account to the appropriate general ledger asset carrying account. When property is borrowed from another agency or individual, debit the appropriate general ledger account and credit G/L account 3650. When the property is returned to the owner by the Coast Guard reverse this entry.

C. Miscellaneous Accounts 4000 - 4999.

4000            Deferred and Undistributed Charges, Debit Balance, Statistical and Clearing Accounts.  
Included under this account group are: (1) prepaid expenses; (2) work-in- process; (3) items temporarily suspended pending final distribution to the appropriate accounts; (4) clearing accounts for which debits and credits are posted from separate media for purposes of control and reconciliation; and (5) debit balance statistical accounts. Maintain separate accounts under this account group as follows:

4100            Prepaid Expenses - (by appropriation and operating guide). The debit balance of this account represents expenditures, other than advances, which are proper for costing in future accounting periods. Debit this account with amount of vouchers processed (except advances), which represents expenditures proper for costing in future accounting periods. Credit this account at end of each accounting period for the amount of incurred expense. Support the balance in this account with a document file.

| 4101            Special Payments to Military Members - (by FY  
| month paid). The debit balance of this account  
| represents the off-line disbursements to be  
| transferred to and accounted for in regular  
| processing by PMIS/JUMPS. Field accounting offices  
| will debit this account with payments made by local  
| Authorized Certifying Officers. Headquarters will  
| credit this account for the value of documented  
| money lists forwarded to the Pay & Personnel  
| Center. Support the balance in this account by a  
| record of Voucher and Schedule of Payments  
| (SF-1166) numbers and disbursed dollar totals.  
| This account will be closed at fiscal year end in  
| accordance with fiscal year-end closing  
| instructions.

7-B. (con't)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
4200	<u>Civil Service Retirement Fund.</u> The debit balance of this account represents the amount of payroll retirement deductions for civilian employees who are currently employed by the Coast Guard and the cumulative amount of employer retirement contributions made during the current calendar year. This account is maintained for accountability and control of civilian retirement deductions and contributions and is offset by GL accounts 5811, 5812 and 5813.
4400	<u>Work-In-Process</u> - (by operating guide and industrial accounting unit). The debit balance of this account represents accumulated costs charged to incomplete work orders consisting of direct labor, material, travel expense and applied overhead. Support the balance in this account by copies of incomplete work orders. Debit this account with charges to work orders for labor, travel, material and overhead. Credit this account with amounts of completed work orders.
4510	<u>Vessels-Acquisition-In-Process</u> - (by OPFAC number). The debit balance of this account represents expenditures covering Coast Guard vessels being acquired and accumulated in this account prior to completion and transfer to account 3510. Debit this account for amounts of expenditures relating to vessels being built, purchased or otherwise being acquired. When acquired vessel is to be capitalized, credit the account by transferring costs to HQ for capitalization in G/L 3510.
4520	<u>Aircraft-Acquisition-In-Process</u> - (by aircraft type). The debit balance of this account represents expenditures covering Coast Guard aircraft being acquired and accumulated in this account prior to completion and transfer to account 3520. Debit this account for amounts of expenditures relating to aircraft being built, purchased or otherwise being acquired. When aircraft is acquired and costs are to be capitalized, credit this account with amounts of expenditures to account 3520.
4600	<u>Employee Insurance and Health Benefits.</u> The debit balance of this account represents the amount of employee payroll deductions and Coast Guard contributions during the calendar year covering Federal Employee Group Life and Health Benefits (5 U.S.C. 8701 - 8716 AND 5 U.S.C. 8901 - 8913) and employee salary deductions and Coast Guard contributions. See Part III, chapter 7 of this manual. Close the cumulative calendar year balance in this account as provided in Part IV, chapter 3 of this manual. This account is offset by accounts in the 5460 and 5470 series. Maintain

7-C. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
4610	Group Life Insurance - Employee Deductions.
4615	Group Life Insurance - Employer Contributions.
4671	Health Benefits - Employee Deductions.
4672	Health Benefits - Employer Contributions.
4700	<u>Real Property Acquisition-In-Process</u> - (by appropriation). The debit balance of this account represents expenditures covering real property acquisitions in process. Support the balance of this account with a document file. Debit this account for amounts of expenditures covering acquisitions of real property to be capitalized. Credit this account for expenditure amounts transferred to real property accounts and for adjustments due to rounding off amounts.
4800 - 4900	<u>Clearing Accounts</u> . Postings are made to this group of accounts from different media, the offsetting debits and credits being posted to the accounts determine whether or not the two media are in agreement. The total monthly debits posted to expenditure, collections and accounts payable clearing accounts should equal the total monthly credits and there should be no balance at the end of the month. Other clearing accounts may reflect balances to the extent that offsetting documents have not been processed. Maintain separate accounts under this account group as follows:
4810	<u>Expenditure Clearing Account</u> - (by appropriation or fund symbol, except that activity under Successor Account 69M0201). Debit this account for the monthly net total expenditures recorded in the Allotment-Expenditure Control. Credit this account for monthly expenditure account activity as prescribed in Part III, chapter 3 of this manual.
4812	<u>Military Payroll Clearing Account</u> - (for Headquarters only). Debit this account with all components of payroll - monthly total deductions. This includes all authorized payroll deductions made plus the employer's FICA contribution, mid-month and end of month checks issued and payments of allotments. Credit this account with amount of gross pay and employer FICA, account receivables for previous overpayment, canceled checks, and other values credited to members. A balance in this account represents uncleared items that need to be resolved.

7.C. (cont'd)..

ACCOUNT NUMBER	DESCRIPTION
4850	<p><u>Special Pay Clearing Account (for Headquarters only)</u>. The balance in this account represents uncleared items that need to be resolved. Debit this account for the value of special payments made to members, based on the money list, executed by PMIS/JUMPS. Credit this account for the total of special payments applied to members' accounts as an offsetting entry.</p>
4860	<p><u>Undistributed Voucher Payment - (by appropriation or fund symbol and operating guide)</u>. The balance of this account represents voucher payments including inter-office transfer vouchers, which cannot be immediately classified for distribution to the proper asset or cost account. Record in this account the payment or transfer of expenditures, other than inventory transfers and direct work order costs, which affect the allotment balances of a unit. Support the balance in this account with a document file. Debit this account for: (1) amounts of vouchers paid or expenditures transferred which cannot be properly distributed to the proper cost account and (2) amounts of voucher payments covering stores not yet taken up in inventory. Credit this account when debit items in (1) and (2) above have been properly identified or reported as inventory receipts.</p>
4861	<p><u>Undistributed Voucher Payments - Foreign ADOs (by appropriation) for Headquarters use only</u>. The balance of this account represents voucher payments processed through foreign ADOs but not distributed to the proper asset or cost account due to lack of documentation. Debit this account for summary totals by appropriation based on the transaction register received from each foreign ADO. Credit this account when individual items above have been properly identified.</p>
4863	<p><u>Undistributed Voucher Payments - Cross Disbursing (by appropriation) for Headquarters use only</u>. The balance of this account represents voucher payments processed through cross disbursing but not distributed to the proper asset or cost account due to lack of documentation. Debit this account for summary totals by appropriation based on the transaction register received from each DOD activity. Credit this account when individual items above have been properly identified.</p>

7-C. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
4865	<u>Unapplied Work Orders Costs - (by account and industrial cost account number)</u> . The balance of this account represents the amount of direct purchases of work order material which have not been applied to work orders. Support the balance of this account with a document file. Debit this account for amount of direct purchases of material for work orders. Credit this account for the amount of direct purchases actually applied to work orders. Clear balance in the account before closing the books at the end of fiscal year as per Chapter 1 of Part V of this manual.
4870	<u>Expenditures Transferred (by appropriation or fund symbol and operating guide)</u> . Use this account to record the transfer of expenditures, other than inventory transactions, which do not affect target balances. Support the balance of this account with a document file.  (1) <u>Transfer Office</u> . Debit this account for the amount of transfer documents being recorded prior to preparation of covering Inter-Office Transfer Vouchers (ITV). Credit this account for the amount of ITVs covering transfer documents previously charged to this account.

7-C. (cont'd)..

ACCOUNT  
NAME

DESCRIPTION

(2) Transferee Office. Debit this account for the amount of ITVs covering transfer documents previously recorded as a credit to this account. Credit this account in the following cases when a document evidencing transfer, copy of work order or letter of advice is received in advance of Inter-Office Transfer Voucher: (a) Copy of invoice indicating transfer from another accounting office; (b) Copy of completed work order covering aircraft overhaul or repair at AR&SC; and (c) Letter report from Commandant (G-FAC) indicating completion of work at the Coast Guard YARD or another Government agency covered by Headquarters advance of funds and proper advance of funds and proper for immediate costing.

4890

Inventory Transfer Clearing Account - (by operating guide unit and inventory category). The balance of this clearing account represents the value of inventories in transit. Use this account to record all transfers of inventory between stocking units or stores inventory accounts. Support the balance of this account with a document file.

(1) Transferring Office. Debit this account for the amount of the inventory transfer issues to another inventory unit or account. Credit this account for the amount of ITVs issued to another accounting office covering inventory transfers.

(2) Transferee Office. Debit this account for the amount of Inter-Office Transfer Vouchers received from another accounting office covering receipts into inventory by transfer. Credit this account for the value of stores receipts taken into inventory by transfer.

Debit this account for amounts of completed work order costs to be taken up in inventory and credit for cost of items acquired by work order and reported as taken into inventory. Debit for value of inventory transferred to another ASU within same administrative target unit and credit for value of inventory transferred from another ASU within the same administrative target unit.

7.C. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
4900	<u>Accounts Payable Clearing Account</u> - (by appropriation or fund symbol). Use this account to record a simultaneous expenditure and disbursement transaction. Debit this account for the amount of disbursement documents recorded in the Cash Control - Appropriation Disbursements which are classified for entry to this account. Credit this account for the amount of expenditure documents recorded in the Allotment-Expenditure Control which are being processed from simultaneous expenditure accrual and disbursement.

D. Liability, Valuation Reserve, Credit Balance, and Statistical Accounts 5000 - 5999.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
5100	<u>Accounts Payable.</u> The credit balances of these liability accounts represent amounts payable by the Coast Guard on account of commitments for which materials and supplies have been delivered or services rendered but for which payment has not been made. Support these account balances with a document group as follows:
5110	<u>Accounts Payable - Schedules in Transit to Disbursing Office - (by application or other fund symbol).</u> The balance in this group of accounts represents the amounts of Voucher and Schedule of Payments, certified to the disbursing officer but unpaid at month-end. Debit this account at the beginning of each month by initial entry in the Cash Control - Appropriation Disbursements to reverse balance established in previous month. Credit this account by entry in the Cash Control - Appropriation Disbursements for amounts of voucher payment schedules certified to the disbursing officer but unpaid at the month-end. See Part III, chapter 7 of this manual. Maintain separate accounts as follows:
5111	Accounts Payable - Schedules in Transit to Disbursing Office - Government Agencies.
5119	Accounts Payable - Schedules in Transit to Disbursing Office - Public.

7-D. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
5120	<u>Accounts Payable - Government Agencies</u> - (by appropriation or fund symbol). The balance of this account represents the amount payable to other appropriations or other Government agencies. Debit this account from the Monthly Disbursements General Ledger Distribution List. Credit this account from the Monthly Expenditure General Ledger Distribution List. Maintain separate accounts as follows:
5121	Accounts Payable - Government Agencies - U.S. Coast Guard.
5122	Accounts Payable - Government Agencies - Other.
5190	<u>Accounts Payable - Commercial</u> - (by appropriation or fund symbol). The balance of these accounts represents amounts payable to private organizations, individuals, firms or corporations. Debit these accounts from the Monthly Disbursements General Ledger Distribution List. Credit these accounts from the Monthly Expenditure General Ledger Distribution List. Maintain separate accounts as follows:
5192	Accounts Payable - Commercial - Bill of Lading and Transportation Requests.
5193	Accounts Payable - Commercial - Cross Disbursing Headquarters Expenditures (Commandant (G-FAC) use only).
5194	<u>Accounts Payable - Commercial - Disbursements by Foreign ADOs</u> - (by appropriation and Foreign ADO Symbols). For Commandant (G-FAC) use only. The balance of this account represents the differences between actual disbursements and the List of Vouchers received from foreign ADOs. Debit this account for the summary totals paid by Treasury for each foreign ADO. Credit this account for summary totals by appropriation based on the List of Vouchers received from each foreign ADO.
5199	Accounts Payable - Commercial - Other.
5200	<u>Accrued Liabilities</u> . The credit balance of these accounts represents the amount of liabilities incurred but which are not due or payable. Support the balances in this account group with a document file. Maintain separate accounts in this group as follows:

7-D. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
5211	<u>Accrued Liabilities - Payroll - Military</u> - (by appropriation symbol). The balance of this account represents the amount of unpaid military payrolls and other allowances outstanding at the end of an accounting period. Support the balance in this account with Schedule of Military Payrolls (CG-3624) and other accrual documents. Debit this account from the Monthly Disbursement General Ledger Distributions List. Credit this account from the Monthly Expenditure General Ledger Distribution List.
5250	<u>Accrued Liabilities - Payroll - Civilian</u> - (by appropriation symbol). The balance of this account represents the amount of unpaid civilian employee earnings and employee benefit payments due and unpaid at the end of an accounting period. Debit this account for the amount of reversal of prior month accrual and credit this account for accrual of pay to end of month as shown on FAA Payroll Distribution Summary Report.
5280	<u>Accrued Liabilities - Annual Leave - Civilian</u> - (by appropriation). The balance of this account represents the Coast Guard liability for annual leave owed to civilian employees on the payroll as of the end of the fiscal year. Debit this account to record a decrease in liability for accrued annual leave at the end of the fiscal year. Credit this account to record an increase in liability for accrued leave at the end of the fiscal year.
5290	<u>Accrued Liabilities - Other</u> - (by appropriation or other fund symbol). The balance in this group of accounts represents accruals other than those proper for classification under Accounts 5211, 5250 and 5280. Debit this account from the Monthly Disbursements General Ledger Distribution List. Credit this account from the Monthly Expenditure General Ledger Distribution List. Maintain separate accounts as follows:
5291	Accrued Liabilities - Other - Government Agencies.
5299	Accrued Liabilities - Other - Public.

7-D. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
5400	<u>Trust and Deposit Liabilities and Credit Balance Statistical Accounts.</u> Included under this account group are: (1) liabilities for funds held in trust for others; (2) liabilities for deposits held pending determination as to their ultimate disposition; and (3) credit balance statistical accounts. Maintain separate accounts under this account group as follows:
5412	<u>Trust and Deposit Liabilities - Federal Income Tax Withholdings -</u> (by appropriation). The credit balance of this liability account represents the amount of payroll deductions for Federal income taxes which have not been paid to the Director of Internal Revenue. Debit this account for the amount of disbursements recorded in the Cash Control - Deposit Funds and Other Accounts covering payments to the Director of Internal Revenue for Federal income tax withheld or for refunds to employees for amounts of income tax erroneously withheld. Credit this account for amounts of repayments recorded in the Cash Control - Deposit Funds and Other Accounts covering payroll deductions for Federal income tax - military.
5415	<u>Trust and Deposit Liabilities - State and Local Income Tax Withholdings -</u> The credit balance of this account represents the amount of payroll deductions for state and local income taxes which have not been paid to the state or local taxing authority. Debit this account for amount of disbursements recorded in the Cash Control - Deposit Fund and Other Accounts covering payments to the state or local taxing authority for income tax withheld or for refunds to employees for amounts of tax erroneously withheld. Credit this account for the amount of repayments recorded in the Cash Control - Deposit Fund and Other Accounts covering payroll deductions for state or local income tax - military.
5418	<u>Trust and Deposit Liabilities - Earned Income Credit</u> (by appropriation). Debit this account for the advance payment to an individual for his earned income credit. Close this account as part of the Year-End Transfer to Headquarters.
5422	<u>Trust and Deposit Liabilities - Savings Bond Deductions</u> (by deposit fund account). The credit balance of this account represents the amount of payroll deductions for which bonds have not been purchased. The balance in this account is supported by Individual Bond Records. Debit this account for amount of disbursements recorded in the Cash Control - Deposit Fund and Other Accounts covering

7-D. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
	purchase of savings bonds or for refunds to employees of amounts withheld for purchase of savings bonds. Credit this account for amount of repayments recorded in the Cash Control - Deposit Fund and Other Accounts covering payroll deductions for savings bonds - military.
543X	<u>Trust and Deposit Liabilities - FICA Taxes - (by special deposit symbol)</u> . The credit balance of this liability account represents the amount of payroll deductions and Coast Guard contributions under the Federal Insurance Contribution Act (FICA) which have not been paid to the Director of Internal Revenue. Debit this account for amount of disbursements recorded in the Cash Control - Deposit Fund and Other Accounts covering payments to the Director of Internal Revenue for FICA taxes withheld and Coast Guard contributions. Credit this account for amounts of repayments recorded in the Cash Control - Deposit Fund and Other Accounts covering payroll deductions for FICA taxes and for Coast Guard contributions under the FICA Act. Maintain separate accounts as follows:
5431	<u>Trust and Deposit Liabilities - FICA Taxes - Employees' Deductions</u> .
5432	<u>Trust and Deposit Liabilities - FICA Taxes - Employers' Contributions</u> .
5440	<u>Trust and Deposit Liabilities - SGLI Deductions - (by appropriation)</u> . The credit balance of this liability account represents the amount of payroll deductions for the Servicemans Group Life Insurance Program (SGLI). Debit this account for amount of disbursements recorded in the Cash Control - Deposit Fund and Other Accounts covering payments to the Veterans Administration. Credit this account for amount of repayments recorded in the Cash Control - Deposit Fund and Other Accounts for payroll deductions under the SGLI Program.
5450	<u>Trust and Deposit Liabilities - Check Issue Under-Drafts - (by Symbol 69X6999)</u> . The credit balance of this account represents amounts due payees as the result of check issued discrepancies by the disbursing officer. Support the balance in this account with document file of Journal Vouchers (OF-1017-G). Debit this account for amounts of disbursements recorded in the Cash Control - Deposit Funds and Other Accounts covering checks issued to payees for check issue under-drafts. Credit this account for amounts of OF-1017-G recorded as receipts in the Cash Control - Deposit Funds and Other Accounts covering check issue under-drafts. The offsetting entry to this account is 2120 Funds with U.S. Treasury.

7-D. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
5460 - 5470	<u>Employee Insurance and Health Benefits.</u> The credit balance of this statistical account represents the aggregate amount of employee payroll deductions entered on individual pay cards and the aggregate of amounts contributed by the Coast Guard during the current calendar year to cover employee group life insurances and health benefits premiums. By debit entry reverse the cumulative calendar year balance of this account as of 1 January each year as prescribed in Part IV, chapter 3 of this manual. Credit this account with amounts of repayments recorded in the Cash Control - Deposit Funds and Other Accounts covering deductions from employees earnings and contribution by the Coast Guard for group life insurance and health benefits premiums. These accounts offset accounts in the 4600 series. Maintain separate accounts as follows:
5461	Group Life Insurance - Employee Deductions.
5462	Group Life Insurance - Employer Contributions.
5471	Health Benefits - Employee Deductions.
5472	Health Benefits - Employer Contributions.
5490	<u>Trust and Deposit Liabilities - Other.</u> Maintain separate accounts under this heading as follows:
5492	<u>Trust and Deposit Liabilities - Other - Proceeds of Sales of Personal Property</u> - (by deposit fund account). The credit balance of this account represents the proceeds for sales of personal property in the deposit fund account which are available reimbursements for the purchase of replacement property. Debit this account for amount of disbursements recorded in the Cash Control - Deposit Fund and Other Accounts. Credit this account for amount of proceeds from the sale of personal property deposited to the deposit fund account as recorded in the Cash Control - 292Deposit Fund and Other Accounts. Refer to Part III, chapter 7 and Part IV, chapter 11 of this manual.

7-D. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
5494	<u>Inventory Material On Loan from Government Agencies.</u> The credit balance of this account represents the value of Appropriation Purchases Account Material in inventory and on loan from other government agencies. GL Account 2592 offsets this account. Debit this account for issues and transfers from inventory. Credit this account for receipts of other government agency material in inventory. Material issued to Coast Guard units from other government agency inventories is not costed to Coast Guard operating units.
5499	<u>Trust and Deposit Liabilities - Other - Miscellaneous</u> - (by deposit fund account). The credit balance of this account represents all other deposits held pending determination as to their ultimate disposition. Debit this account for amount of disbursements recorded in Cash Control - Deposit Funds and Other Accounts. Credit this account for amounts deposited to the deposit fund account for later disposition as recorded in the Cash Control - Deposit Funds and Other Accounts.
5500	<u>Valuation Reserve Accounts.</u> Maintain one account as follows:
5599	<u>Provision for Loss - Excess Material.</u> This is a credit balance valuation reserve account used to totally devalue excess materials. Debit this account for value of material removed from excess inventory and credit for value of material picked up in excess inventory.
5600	<u>Cashier Fund Advances.</u> For Commandant (G-FAC) only. Accounts in this group are maintained for control purposes only. Maintain separate accounts as follows:
5660	<u>Cashier Fund Advances.</u> This account represents in total the advances made to Class A (General) and Class B Cashiers by Treasury Disbursing Officers. Credit this account for the amount of initial advance to cashiers. Debit or credit this account at month end as necessary to reflect the liability of cashiers as reported on each cashier's monthly accountability report. This account offsets GL account 2160.

7-D. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
5810	<u>Civil Service Retirement Deductions and Contributions.</u> The credit balances of these statistical accounts represent the amount of employee payroll retirement deductions and employer contributions to the Civil Service Retirement Fund. Maintain three accounts as follows (these accounts offset to GL Account 4200):
5811	<u>Civil Service Retirement Deductions - Individual Earnings Records.</u> Includes retirement deductions made during the current calendar year and is supported by deductions shown on individual earnings records. Transfer the balance in this account to Headquarters' Account 5812 by offset entry to Account 4200 as of 1 January each year based on reports of such deductions made to Headquarters. See Part IV, Chapter 3 of this manual.
5812	<u>Civil Service Retirement Deductions - SF-2806 - (by district, Headquarters and Headquarters' Unit) (For Commandant (G-CAC) use only).</u> The credit balance of this account represents total retirement deductions for civilian members currently employed by the Coast Guard. The account is supported by SF-2806 maintained for each employee.
5813	<u>Civil Service Retirement Contributions.</u> The credit balance of this account is the cumulative amount of retirement contributions made by the Coast Guard during the current calendar year. Close balance in this account with offsetting entry to Account 4200 as of 01 January each year. See Part IV, chapter 3 of this manual.
5900	<u>Other Liabilities.</u> The credit balance of this group of accounts represents the Coast Guard's liability for items not included in other liability accounts. Maintain separate accounts as follows:
5910	<u>Other Liabilities - Allowance List Spares - Repair Credits - (by operating guide and industrial accounting unit).</u> The credit balance in this account represents the standard or average repair credit allowance for allowance list equipment awaiting repair at the fiscal year end which, for balance sheet purposes, are classified as deferred credits. Reverse the balance in this account as of the beginning of each fiscal year. See Part V, chapter 1 of this manual for details covering the use of this account.

7-D. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
5920	<u>Other Liabilities - Deferred Income Reimbursable Programs - (by appropriation).</u> For Commandant (G-CAC) use only. The credit balance of this account represents unearned reimbursement of direct advances made to Coast Guard appropriation accounts pursuant to appropriation authorizations for operational and construction programs financed by other agencies. Debit this account for amounts of costs incurred for operational and construction programs financed by direct advances to Coast Guard appropriation accounts with offsetting entry to Account 7710. Credit this account for amounts advanced directly to Coast Guard appropriation accounts for operational and construction programs.
5940	<u>Other Liabilities - Payroll Withholding for Indebtedness.</u> For Commandant (G-CAC) use only. The credit balance of this account represents the amounts withheld from employees' pay due to indebtedness, such as tax levies and garnishments, that has not been paid to their creditors. Debit this account for amounts paid to creditors. Credit this account for amounts deducted from employees' pay because of indebtedness.
5951	<u>Other Liabilities - Contractor Collection Fees Received.</u> For Commandant (G-CAC) use only. The credit balance of this account represents that portion of collections that are due contractors as collection fees. Credit this account with amounts due contractors as collection fees as determined from Treasury deposit tickets and contractors reports. Close the balance of this account to Account 5952 at the end of the fiscal year.
5952	<u>Other Liabilities - Collection Fees Disbursed to Contractors.</u> For Commandant (G-CAC) use only. The debit balance of this account represents amounts disbursed to debt collection contractors for their efforts in effecting collection of Coast Guard delinquent accounts receivable. Debit this account with amounts disbursed to debt collection contractors. Close the balance of this account to GL 5951 at the end of the fiscal year.

7-E. Capital Accounts 6000 - 6999.

6100 Capital - Paid In Surplus. The balance of this group of accounts represents the net value (actual or estimated) of assets acquired without expenditure assests acquired without expenditure of funds or disposed of during the fiscal year by the Coast Guard either by transfer between agencies, donation, or transfers between appropriations. Close the balances of these accounts to Account 6529 at the end of the fiscal year. Maintain separate accounts as follows:

6111 Capital - Paid In Surplus - Assets Transferred In - From Other Coast Guard Appropriations.

6112 Capital - Paid In Surplus - Assets Transferred In - From Other Government Agencies.

7-E. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
6121	Capital - Paid In Surplus - Assets Transferred Out - To Other Coast Guard Appropriations.
6122	Capital - Paid In Surplus - Assets Transferred Out - To Other Government Agencies.
6300	<u>Capital - Appropriations.</u> This account group includes those accounts comprising net expended expenditures, i.e., expenditures less i.e., expenditures less Reimbursables, Trust and General Fund Receipts, for the current year, the current year, the balances of unexpended appropriations, and the estimated receipts from reimbursable sales and issues from the Supply Fund. Maintain separate accounts as follows:
6310	<u>Capital - Appropriations - Expended.</u> The net balance of accounts under this group represents appropriation expenditures less Reimbursable Trust and General Fund Receipts for the current year. Close accounts of this group to Account 6529 at the end of the fiscal year. Maintain separate accounts as follows:
6311	<u>Capital - Appropriations - Expended - Expenditures</u> - (by appropriation or fund symbol). The credit balance of this account represents the net accrued expenditures for the current fiscal year of appropriated funds and working fund accounts (accrued expenditures less appropriation refunds). Credit this account with accrued expenditures. Debit this account for the amount of refunds processed.
6312	<u>Capital - Appropriations - Expended - Reimbursements to Appropriations</u> - (by appropriation symbol and fiscal year to be credited for reimbursable receivables established). The debit balance of this account represents the amount of appropriation reimbursements accrued during the current fiscal year which are treated as reductions of estimated appropriations rather than as refunds. Debit this account for amounts of appropriation reimbursements accrued. Record reimbursements to the fiscal year of the appropriation which was charged with the reimbursable expenditure. Record reimbursements for property damage claims in the sub-account designated "NO YEAR" when the replacement is financed from the maintenance operating guide.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
6316	<u>Capital - Appropriations - Expended - Trust Fund Receipts</u> - (by trust fund symbol). The debit balance of this account represents the amount of Trust Fund Receipts deposited during the current fiscal year. Debit this account for amounts of trust fund receipts deposited. See Part IV, section 13-A of this manual.
6318	<u>Capital - Appropriations - Expended - Deposits of General Fund Receipts</u> - (by receipt symbol). The debit balance of this account represents the amount of Miscellaneous Receipts deposited during the current fiscal year. Debit this account for amounts of miscellaneous receipts deposited.
6320	<u>Capital - Appropriations - Unexpended.</u> Maintain separate accounts as follows:
6321	<u>Capital - Appropriations - Unexpended - Undelivered Orders</u> - (by appropriation or fund account symbol). The credit balance of this account represents the amount of legally binding obligations against appropriated funds for which materials have not been received or services rendered. Include in this account all undelivered orders established in accordance with Part IV, chapter 4 of this manual. The balance of this account for each appropriation shall equal the corresponding amount shown by the Target Status Report. The balance of this account must also equal the total of undelivered orders shown on the target accounts and the total of the documents in the undelivered orders file. Debit or credit this account as appropriate for the amount of amount of obligations incurred and liquidated.
6322	<u>Capital - Appropriations - Unexpended - Unobligated Target</u> - (by appropriation or fund account symbol). The credit balance of this account represents the amount of targets available for obligation. The balance of this account for each appropriation must equal the corresponding amount shown by the Target Status Report and is further supported by the unobligated balances shown in the target accounts. Debit or credit this account as appropriate, i.e.: (1) target increases and decreases, (2) net expenditures. and (3) net of obligations incurred and liquidated.

7-E. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
6323	<u>Capital - Appropriations - Unexpended - Unavailable Allotments</u> - (by appropriation or fund account symbol). For Commandant (G-FAC) use only. The credit balance of this account represents the amount of appropriation expenditure authorizations not available for obligation, i.e., applicable to financing of expenditures for subsequent quarters. The balance of this account for each appropriation account will be maintained at Headquarters.
6324	<u>Capital - Appropriations - Unexpended - Unallotted Appropriations</u> - (by appropriation or fund account symbol). The credit balance of this account represents the unallotted balance of appropriations and estimated appropriation reimbursements apportioned by OMB which are available for obligation during the current fiscal year. Debit this account for: (1) amount of target authorizations issued by the Appropriation Manager at Headquarters and prevalidated by Commandant (G-FAC); (2) amounts transferred to Account 6325 under authorizations of Financial Plan Change; (3) amount of funds transferred from Coast Guard appropriations to other Government agencies; (4) amounts transferred between Coast Guard appropriations; and (5) reductions in estimated appropriation reimbursements apportioned by OMB. Credit this account for: (1) the amount of appropriated funds made available to the Coast Guard by appropriation warrant and apportioned by OMB for obligation in the current fiscal year; (2) the amount of estimated appropriation reimbursements apportioned by OMB and increases thereto; (3) amounts of funds transferred to Coast Guard appropriations from other Government agencies; (4) amounts transferred between Coast Guard appropriations; (5) amounts of allotment decreases and releases of funds available for obligation in the current fiscal year; (6) amounts of appropriations reserved when released by OMB and Financial Plan Change for obligation in the current fiscal year; and (7) amounts of working fund advances to the Coast Guard and thrust fund receipts available for obligation in the current fiscal year.
6325	<u>Capital - Appropriations - Unexpended - Appropriations Reserved</u> - (by appropriation symbol). For Commandant (G-FAC) use only. The credit balance of this account represents unexpended amounts of currently available appropriations which have been reserved by OMB and therefore are not available for allotment and obligation in the current fiscal year.

7-E. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
6326	<u>Capital - Appropriations - Unexpended - Unallotted Prior Fiscal Year Appropriations -</u> (by appropriation and fiscal year). For Commandant (G-FAC) use only. The credit balance of this account represents the net savings realized during the current fiscal year from the liquidation of obligations brought forward from the prior fiscal year. Such savings are reserved for withdrawal by the Treasury Department.
6329	<u>Capital - Appropriations - Unexpended - Estimated Appropriation Reimbursements -</u> (by appropriation symbol and fiscal year). The debit balance of this account represents the balance of estimated reimbursements and anticipated appropriation transfers for remainder of the fiscal year which have been apportioned by OMB. Debit this account for amount of estimated reimbursements. Credit this account for amounts of appropriation reimbursements accrued. Record reimbursements for property damage claims in a sub-account designated "NO YEAR" when replacement is financed from the maintenance operating guide.
6400	<u>Operating Target Control.</u> Operating targets represent an estimated of anticipated financial activity planned for a given fiscal year for an OPFAC unit or other cost center. The following control accounts have been established to monitor targets set up to aid in analyzing obligations and expenditures either by expense category or by groups of units (summary targets) or by individual units. Operating target amounts are not official allotments or sub-allotments but are estimated portions of the official allotments.
6420	<u>Funds Provided for Operating Targets.</u> Debit this account for all amounts of operating targets issued (no detail maintained). Close Accounts 6430 and 6440 into this account at fiscal year end.
6430	<u>Initial Operating Targets Issued.</u> Credit this account for initial cost target issued. Maintain detail by OPFAC, Operating Guide, and expense category for preparation of cost target reports. At the end of the fiscal year this account will be closed into Account 6420.

7-E. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
6440	<u>Fund Adjustments to Operating Targets.</u> Credit this account for approved adjustments to fund targets which increase the overall target. Maintain detail by OPFAC and Operating Guide. Adjustments will not be made to individual expense category levels so that original target amounts will be available for comparison with actual costs. At the end of the fiscal year this account will be closed into Account 6420.
6500	<u>Capital - Other.</u> Maintain separate accounts as follows to facilitate reconciliation:
6510	<u>Capital - Invested and Donated - Balance Beginning of Year.</u> The credit balance of this account represents the value of net assets held by the Coast Guard as of the end of prior fiscal year. Close the 6520 group of accounts into this account at the end of the year.
6520	<u>Capital - Invested and Donated - Adjustments.</u> Close the balance of these accounts to Account 6510 at the end of the fiscal year. Maintain separate accounts as follows:
6523	<u>Capital - Invested and Donated - Adjustments - Real Property.</u> Record in this account: (1) the initial pickup of real property inventory and adjustments; (2) acquisition of real property without expenditure of funds other than from other Government agencies; and (3) disposition of real property except by transfer to other Government agencies.
6524	<u>Capital - Adjustments - Other Property Assets.</u> Record in this account: (1) the initial pickup of other property inventory and adjustments and (2) acquisitions of other property without expenditure of funds other than from other Government agencies.
6529	<u>Capital - Invested and Donated - Adjustments - All Other.</u> Record in this account unclassified capital adjustment transactions, such as adjustments of prior year revenue. Close nominal accounts into this account at the end of the fiscal year as provided in Part IV, chapter 10 of this manual.

7-F. Revenue Accounts 7000 - 7999.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
7500 - 7600	<u>Stores Issues</u> - (by stores account for each unit at which inventory control has been authorized). The credit balance of accounts in this group represents the amount of sales or issues from inventories during the fiscal year. Since sales or issues are at cost, this account is not actually an income account but an account in which to accumulate stores issues, in order to obtain information relative to inventory turnover. Maintain separate accounts as follows:
7590	<u>Stores Issues - APA - Sales.</u> Credit this account for sales from inventories and all transfers between stores inventory accounts with exception of excess property declarations. Close the balance of this account to Account 2590 at the end of the fiscal year.
7591	<u>Stores Issues - APA - Transfers Out.</u> Credit this account for transfers of inventory items to same stores account at another unit. Close balance of this account to Account 2590 at the end of the fiscal year.
7592	<u>Stores Issues - APA - Donations Out.</u> Credit this account for the value of inventory transferred without reimbursement to other Coast Guard appropriations. Close this account to Account 2590 at the end of the fiscal year.
7593	<u>Stores Issues - APA - Declared Excess and Inventory Adjustments.</u> Credit this account for the value of inventory declared excess and removed from inventory and adjustments for inventory losses. Close the balance of this account Account 2590 at the end of the fiscal year.
7597	<u>Stores Issues - APA - Material Awaiting Repair - Issues.</u> Credit this account for the list price value of inventory items removed from inventory awaiting repair except for property declared excess. Close this account to Account 2597 at the end of the fiscal year.
7598	<u>Stores Issues - APA - Material Awaiting Repair - Declared Excess and Inventory Adjustments.</u> Credit this account for the list price value of inventory items declared excess awaiting repair. Close this account to Account 2597 at the end of the fiscal year.
7599	<u>Stores Issues - Disposal of Excess Material.</u> Credit this account for the value of disposed excess material. Close this account to Account 2599 at the end of the fiscal year.

7-F. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
7697	<u>Stores Issues - APA - Material Awaiting Repair - Reserve.</u> Debit this account for the repair allowance for material removed from inventory awaiting repair. Close this account to G/L account 2697 at the end of the fiscal year.
7698	<u>Stores Issues - APA - Material Awaiting Repair - Declared Excess and Inventory Adjustments - Reserve.</u> Debit this account for the repair allowance of material awaiting repair declared excess and inventory adjustments. Close this account to G/L account 2697 at the end of the fiscal year.
7700	<u>Sales of Materials and Services - (by appropriation or fund symbol).</u> The credit balances of this account group represent the amounts billed to other appropriations, Government agencies and authorized private organizations or individuals during the current fiscal year for materials furnished or services performed by the Coast Guard, which by law are authorized to be credited to an appropriation account when collected. Close accounts of this group to G/L account 6529 at the end of the fiscal year. Maintain separate accounts as follows:
7710	Sale of Materials and Services to Other Government Agencies, Appropriations or Funds.
7720	Sale of Personal Property to Non-Federal Sources.
7730	Sale of Other Materials and Services to Non-Federal Sources.
7731	Yacht Documentations Fees Earned.

7-F. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
79XX	<u>Revenue</u> - (by receipt account symbol). The   credit balance of the accounts in this group   represent amounts of accrued revenue billed or   collected during the fiscal year which are for   deposit to General, Special, or Trust receipt   account symbols. Close accounts in this group to   account 6529 at the end of the fiscal year.   Maintain separate accounts as follows:
7900	<u>Miscellaneous Revenue</u> - Credit this account for   amounts of principal revenue billed or collected   for services rendered or the delivery of goods by   the Coast Guard to public entities or other   Government agencies.
7967	<u>Accrued Late Payment Penalties Revenue</u> - Credit   this account with the amount of late payment   penalties assessed on delinquent debts due from   the public.
7968	<u>Accrued Late Payment Administrative Costs</u>   <u>Revenue</u> - Credit this account with the amount   of administrative costs assessed on delinquent   debts due from the public.
7969	<u>Accrued Late Payment Interest Revenue</u> - Credit   this account for the amount of the late payment   interest assessed on delinquent debts due from the   public.

7-G. Expenditure Accounts 8000 - 8999.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
8100	<u>Current Costs.</u> The debit balance of nominal accounts in this group represents the costs for operation of the Coast Guard for the fiscal year, excluding expenditures for acquisition of real property. Close accounts of this group to G/L account 6529 at the end of the fiscal year. Maintain separate accounts under, this account group as follows:
8110	<u>Current Costs Operating Expense.</u> The debit balance of this account represents the total operating costs of the Coast Guard for the fiscal year charged to the Operating Expense Appropriation. The balance of this account shall equal the total of all expenditures for this appropriation except those related to balance sheet accounts and costs of materials and services furnished to others (G/L account 8210).
8111	<u>Current Costs Funded by Other Coast Guard Offices, Appropriations, or Other Government Agencies.</u> For Commandant (G-FAC) use only. The debit balance of this account represents expenses for the fiscal year chargeable to funds of other Coast Guard offices, appropriations, or Government agencies for which transfer of funds to such source will not be made. Such expenses are in addition to those recorded to G/L account 8110 and will be included in the Operating Cost Report.
8112	<u>Current Costs Funded for Other Coast Guard Offices, Appropriations, or Other Government Agencies.</u> For Commandant (G-FAC) use only. The credit balance of this account represents expenses applicable to other Coast Guard offices, appropriations or Government agencies for which transfer of funds will not be recorded to G/L account 8110 and will be included as such in the Operating Cost Report.

7-G. (cont'd)

ACCOUNT  
NUMBER

DESCRIPTION

8130

Current Costs - Reserve Training. The debit balance of this account represents training and administrative costs for the fiscal year chargeable to the Reserve Training Appropriation. The balance of this account shall equal the total of all expenditures for this appropriation except those related to balance sheet accounts and cost of materials and services furnished to other (G/L account 8230).

8140

Current Costs - Construction Projects. The debit balance of this account represents costs for the fiscal year chargeable to appropriations for acquisition, construction and improvements, except costs of reimbursable construction programs. The balance of this account must equal the total of all expenditures for this appropriation except those related to balance sheet accounts.

7-G. (cont'd)

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
8143	<u>Current Costs - RDT&amp;E.</u> The debit balance of this account represents costs for the fiscal year chargeable to appropriations for research, development, test and evaluation, except costs of reimbursable programs. The balance of this account must equal the total, of all expenditures for this appropriation except those related to balance sheet accounts.
8150	<u>Current Costs - Military Retired Pay.</u> The debit balance of this account represents the total costs for retired pay and medical benefits of military personnel, and personnel of the former Lighthouse Service during the current fiscal year.
8170	<u>Current Costs - Alteration of Bridges.</u> The debit balance of this account represents costs for the fiscal year chargeable to the appropriation for alteration of obstructive bridges except cost of reimbursable programs. The balance of this account must equal the total of all costs for this appropriation except those costs related to balance sheet accounts.
8190	<u>Current Costs - Other.</u> The debit balance of this account represents expenditures except those related to balance sheet accounts, made during the fiscal year applicable to the Coast Guard and made from appropriations for purposes other than those shown above, such as the Coast Guard General Gift Fund.
8191	<u>Current Costs - Unfunded.</u> For Commandant (G_FAC) use only. The debit balance of this account represents current expenses not requiring funds, such as an increase in liability for accrued annual leave. Debit this account for unfunded expenses which are not payable from an existing appropriation. Credit this account for reductions in unfunded expense (e.g., decrease in liability for accrued annual leave).
8193	<u>Current Costs - Net Cost of Other Property Written-Off.</u> The debit balance of this account represents the net cost of other property assets disposed of by sale, trade-in, salvage, destruction or other means. Debit this account for the book value of other property disposed of by means other than transfer to other government agencies. Credit this account for the amount of trade-ins allowed and other material adjustments.

7-G. (cont'd)

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
8195	<u>Current Costs - Bad Debt Expense for Principal Amount Debts.</u> The debit balance of this account represents that portion of the (principal amount) (late payment penalties) (administrative cost) (interest) of delinquent debts that is waived or that is written-off as uncollectible. Debit this account for the principal amounts shown on supporting documents. Waivers and write-offs must be supported by signed authorization from the settlement authority responsible for servicing the debt.
8197	<u>Current Costs - Bad Debt Expense for Late Payment Penalty.</u> The debit balance of this account represents that portion of the (principal amount) (late payment penalties) (administrative costs) (interest) of delinquent debts that is waived or that is written off as uncollectible. Debit this account for the amount of late payment penalties to be written off as shown on supporting documents. Waivers and write-offs must be supported by signed authorization from the settlement authority responsible for servicing the debt.
8198	<u>Current Costs - Bad Debt Expense for Administrative Costs.</u> The debit balance of this account represents that portion of the (principal amount) (late payment penalties) (administrative cost) (interest) of delinquent debts that is waived or that is written-off as uncollectible. Waivers and write-offs must be supported by signed authorization from the settlement authority responsible for servicing the debt.
8199	<u>Current Costs - Bad Debt Expense for Interest on Delinquent Debt.</u> The debit balance of this account represents that portion of the (principal amount) (late payment penalties) (administrative cost) (interest) of delinquent debts that is waived or that is written-off as uncollectible. Waivers and write-offs must be supported by signed authorization from the settlement authority responsible for servicing the debt.
8200	<u>Reimbursable Costs.</u> The debit balance of nominal accounts in this group represents expenditures for materials furnished and services performed for the benefit of other appropriations, government agencies and private individuals and firms which by the law are authorized to be credited to an appropriation account when collected. Close accounts of this group to G/L account 6529 at the end of the fiscal year. Maintain separate accounts under this account group as follows:

7-G. (cont'd)

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
8210	<u>Reimbursable Costs - Operating Expense Funds.</u> The debit balance of this account represents expenditures made from operating expense appropriations, during the fiscal year, for the benefits of other appropriations, other government agencies, individuals, and firms. Reimbursements of such costs are considered as income and credited to G/L accounts of the 7700 group as applicable.
8230	<u>Reimbursable Costs - Reserve Training Appropriation.</u> For Commandant (G-FAC) use only. The debit balance of this account represents expenditures made from the Reserve Training Appropriation, during the fiscal year for the benefit of other appropriations. Reimbursements of such costs are considered as income and credited to G/L account 7710.
8240	<u>REimbursable Costs - AC&amp;I Appropriation.</u> The debit balance of this account represents expenditures made from the Acquisition, Construction and Improvement Appropriation during the fiscal year, for the benefit of other government agencies. Also included are proceeds from sale of equipment replaced by AC&I expenditure. Reimbursements of such costs are considered as income and credited to G/L account 7710.
8243	<u>Reimbursable Costs - RDT&amp;E Appropriation.</u> The debit balance of this account represents expenditures made from the Research, Development, Test and Evaluation Appropriation during the fiscal year for the benefit of other appropriations. Reimbursements of suchs costs are considered as income and credited to G/L account 7710.
8500 - 8600	<u>Stores Receipts</u> - (by stores account for each unit at which inventory control has been authorized). The debit balance of accounts in this group represents the amount of purchases or receipts, during the fiscal year, in inventories for which stores accounting is prescribed. These are not expense accounts but are maintained in order to obtain information relative to inventory turnover. Maintain separate accounts as follows:

7-G. (cont'd)..

ACCOUNT  
NUMBER

DESCRIPTION

These are not expense accounts but are maintained in order to obtain information relative to inventory turnover. Maintain separate accounts as follows:

- 8590      Stores Receipts - APA - Purchases. Debit this account for all purchases in inventories and all transfers received from other Coast Guard stores accounts except excess property withdrawals. Close the balance of this account to G/L account 2590 at the end of the fiscal year.
- 8591      Stores Receipts - APA - Transfers-In. Debit this account for transfers of inventory items between units within the same stores account. Close the balance of this account to G/L account 2590 at the end of the fiscal year.
- 8592      Stores Receipt - APA - Donations-In. Debit this account for non-reimbursable receipts in inventory by acquisition of material from other appropriations of Government agencies. Close this account to G/L account 2590 at the end of the fiscal year.
- 8593      Stores Receipts - APA - Inventory Turn-Ins and Adjustments. Debit this account for receipts in inventory by acquisition of material released by operating units or programs of the Coast Guard including material brought under inventory control for first time, material transferred from Plant Property, adjustments for inventory gains, and material acquired by cannibalization. Close this account to G/L account 2590 at the end of the fiscal year.
- 8597      Stores Receipts - APA - Material Awaiting Repair - Receipts and Adjustment. Debit this account for the list price value of inventory items received awaiting repair, except excess property. Close this account to G/L account 2597 at the end of the fiscal year.
- 8599      Stores Receipts - Declaration of Excess Materials. Debit this account for receipt of excess property withdrawals from other Coast Guard stores accounts. Close this account to G/L account 2599 at the end of the fiscal year.
- 8697      Stores Receipts - APA - Material Awaiting Repair - Receipts and Adjustments - Reserve. Credit this account for repair allowance for inventory items received awaiting repair. Close this account to G/L account 2697 at the end of the fiscal year.

7-H. Reciprocal Accounts 9000-9999.

ACCOUNT  
NUMBER

DESCRIPTION

9000

Reciprocal Accounts are prescribed for recording transfers made between the several offices of the Coast Guard at which formal accounting records are maintained. For each debit on one set of books, there must be an offset credit on another set. The last two digits of the account number on one set of books represents the administrative target unit number of a reciprocating accounting office. Control is maintained over these transactions by reconciling monthly, using information furnished by the appropriate accounting offices. Each accounting office is responsible for recording inter-office transactions on a timely basis, so as to minimize in-transit items at month end.

91XX

Reciprocal Account - Unfunded Transfers - (by appropriation and administrative target unit). The balance of this account represents the net of all unfunded (non-expenditure) transfers between administrative target units. Non-expenditure items for use with this account are limited to those asset and expense transfers which will not involve entry to the allotment accounts of the transferee and, in addition are not provided for use with G/L account 99XX. This account will be used for entries such as (a) transfer of expense items for costing (not affecting net expenditure in the allotment accounts) and (b) transfer of inventory or other asset items without charge.

- (1) The transfer administrative target unit will debit this account with the amount of non-expenditure asset and expense items transferred to the transferee.
- (2) The transferee administrative target unit will credit this account with the amount of non-expenditure asset and expense items transferred by the transferor.

92XX

Reciprocal Account - Budgetary Control - (by appropriation or fund symbol and administrative target unit). The balance of this account represents the net budgetary authority transferred to or from an administrative target unit by Headquarters and is equal to the amount of total targets presented in the Target Status Report.

- (1) Headquarters will debit this account for: (a) the amount of available balances withdrawn or returned to Headquarters from administrative target units and (b) the amount of expenditure at fiscal year end and closed out by administrative target units.

7-G. (cont'd)..

ACCOUNT  
NUMBER

DESCRIPTION

- (2) Headquarter will credit this account for the amount of available targets issued to administrative target units by Headquarters and for amount of authorized target pickups made by Administrative Target Units (ATU).
- (3) ATU will debit G/L account 9299 for the amount of available allotments issued to field units by Headquarters and for amount of authorized target pickups.
- (4) ATU will credit G/L account 9299 for: (1) the amount of available allotments returned to Headquarters by field units and (2) the amount of expenditures at fiscal year end closed out by ATUs.

99XX

Reciprocal Account - Funded Transfers - (by appropriation or fund and ATU). The balance of this account represents the net of all funded transfers and other proprietary transfers between ATU. Entries made to this account normally consist of transfers of: (1) asset or expense items or accountability or costing requiring appropriate entry to the allotment accounts of the transferee ATU; (2) travel advance, account receivable, account payable or accrued liability items; (3) Trust and Deposit Fund items; (4) Budget Clearing Account items; and (5) Supply Fund items.

- (1) The transferor ATU will: (1) debit this account with amount of assets and expenses transferred to the transferee and (2) credit this account with the amount of liabilities transferred to the transferee.
- (2) The transferee ATU will: (1) debit this account with the amount of liabilities transferred by the transferor and (2) credit this account with the amount of assets and expenses transferred by the transferor.

## CHAPTER 8. APPROPRIATION, FUND AND RECEIPT ACCOUNTS

### A. Introduction.

1. Authority. An appropriation is an authorization by an Act of Congress to incur obligations and make payments out of the Treasury for specific purposes. Before appropriations may be disbursed, they are subject to certain preliminary processes. These are: apportionment by the Office of Management and Budget (OMB) (if subject to apportionment), allotments by Commandant (G-CBU) to Appropriation Managers, and operating targets issued by Appropriation Managers to administrative target units. The incurring of obligations, liquidation of obligations, recording of accrued expenditures, and the development of cost accounting data also usually occur before a disbursement is made. The latter are discussed in other chapters of this manual. The procedures involved in administering appropriations, allotments, and operating targets are described in the Manual of Budgetary Administration (COMDTINST M7100.3)
2. Purpose of this Chapter. This chapter:
  - a. Defines the various types of appropriations and fund accounts.
  - b. Covers the procedure and entries necessary to record appropriations.
  - c. Covers the accounting procedures of Headquarters for control of appropriated funds apportioned by the Office of Management and Budget for obligation by the Coast Guard during specific quarterly periods.
  - d. Provides a chart of appropriations, fund and receipt accounts for use in the Coast Guard.

### B. Definition of Terms.

1. Appropriation. The terms used in this manual relating to appropriations include:
  - a. One-Year Appropriation. A one-year appropriation is available for incurring obligations only during a specific fiscal year.
  - b. No-Year Appropriation. A no-year appropriation is available for incurring obligations for an indefinite period of time.

8-B-1. c. Multiple-Year Appropriation. A multiple-year appropriation is available for incurring obligations for a definite period in excess of one fiscal year. Two digits separated by a slash are used to indicate a multiple-year appropriation. The digit preceding the slash indicates the first fiscal year of availability and the digit immediately following the slash indicates the final year of availability.

D. Unexpired Appropriation. An unexpired appropriation is available for incurring obligations.

e. Expired Appropriation. Expired appropriations are no longer available for obligation but are available for disbursement to pay existing obligations. These include successor (M) accounts. 14 USC 659 provides that:

- (1) The obligated balances against appropriations for "Operating Expenses" and for "Reserve Training," for the two fiscal years preceding the current fiscal year, must be transferred to and merged with the current fiscal year appropriations for "Operating Expenses" and "Reserve Training," respectively, on 1 October of each year.
- (2) Such merged appropriations must be available as one fund for the payment of obligations properly incurred against such prior year appropriations and against the current fiscal year appropriations.
- (3) Coast Guard accounting must elect fiscal year identity of the merged obligated balances until such obligated balances are transferred to successor (M) accounts as prescribed in 8-B-1.f of this Part.

The integrity of these appropriations for each fiscal year is maintained for allotment and target accounting purposes but is merged for disbursing and cost accounting purposes.

f. Successor (M) Appropriation Account. A successor account denotes an appropriation indefinitely available for payment of obligations chargeable to any lapsed appropriation for the same general purpose. The basic symbol of the lapsed appropriation account is prefixed by an "M" to indicate a successor appropriation account. These accounts are not available for new obligations. See Part IV, chapter 10 of this Part.

g. Appropriation Limitation. This is a statutory restriction within an appropriation which establishes the maximum amount which may be used for a specific purpose. Control of these limitations is maintained by Commandant (G-CBU) rather than by the use of subsidiary accounts.

- 8-B-2. Fund and Receipt Accounts. Fund and receipt accounts of the government are defined as follows:
- a. Revolving Fund Account. Revolving fund accounts are authorized by specific provisions of law to finance a continuing cycle of operations with receipts derived from such operations available in their entirety for use by the fund.
  - b. General Fund Receipt Accounts. General fund receipt accounts are established to account for collections which are not dedicated to specific purposes.
  - c. Trust Fund Account. Trust fund accounts are established to account for receipts which are held in trust for use in carrying out specific purposes and programs in accordance with an agreement of statute. Generally, trust fund accounts consist of separate receipt and expenditure accounts, but when the trust corpus is dedicated to a business type operation, the fund entity is called a "trust revolving fund" and a combined receipt and expenditure account is used.
  - d. Deposit Fund Account. Deposit fund accounts are combined receipt and expenditure accounts established to account for receipts: (a) held in suspense temporarily and later refunded or paid into some other fund of the government or (b) held by the government as banker or agent for others and paid out at the direction of the depositor.
  - e. Special Fund Accounts. Special fund accounts consist of separate receipt and expenditure accounts established to account for receipts of the government which are earmarked by law for a specific purpose.
  - f. Transfer Appropriation Accounts. Transfer appropriation accounts are established to receive (and subsequently obligate and disburse) allocations which are treated as nonexpenditure transactions. These accounts carry symbols identified with the original appropriation. The prefix 69 and suffix (02) are added to appropriation symbols covering transfers to the Coast Guard. Expenditures from transfer appropriation accounts are for the benefit of the account to which the funds were originally made available. Included in this category are:
    - (1) Transfers from appropriations made to the President.
    - (2) Transfers where merger of funds in the receiving agency is not authorized.

8-B-2.f (3) The following types of advances for goods and services to be furnished under Section 601 of the Economy Act (31 USC 686) and similar provisions of law:

- (a) Advances for construction, major procurement, or contractual services, to be contracted for on behalf of the advancing agency by the performing agency.
- (b) Advances for goods and services to be furnished by the performing agency, with the use of its own facilities, beyond the fiscal year in which the advance is made.

See Part IV, chapter 9 of this manual for transfer procedures and Coast Guard policy covering nonexpenditure transfers.

g. Consolidated Working Fund Accounts. These accounts are established to receive (and subsequently disburse) advance payments pursuant to law from other agencies. The accounts are used for recording advances for goods to be furnished by the performing agency, with the use of its own facilities, within the same fiscal year. Advance payments to consolidated accounts may be made from two or more appropriations. These advances are accounted for in basic working fund accounts established by Commandant (G-FAC) for each fund group and period of availability for which advances are received. The symbols and titles for the basic accounts are assigned by the Treasury Department. Subsidiary accounts are identified by a decimal suffix to denote advances from different appropriations under each basic account. The establishment of consolidated working funds is controlled by Commandant (G-FAC).

C. Classification of Accounts.

Appropriation and Fund Expenditure Accounts. These accounts are classified by fund groups through Treasury Department assignment of numeric symbols, the last four digits of which are assigned within the blocks shown below.:

<u>Fund Group</u>	<u>Symbols</u>
General Fund	0100-3899
Consolidated Working Fund	3900-3959
Management Fund	3960-3999
Revolving Fund	4000-4999
Special Fund	5000-5999
Deposit Fund	6000-6999
Trust Fund	8000-8999

8-C-1. (cont'd)..

A complete account symbol is derived by prefixing: (1) a 2-digit index number to identify the agency to which the account is available and (2) a 1 or 2 digit symbol to identify the period for which the account is available for obligation. An "X" indicates a no-year appropriation except for operating expenses and Reserve Training appropriations. See paragraph 8-B-1.e of this Part. Coast Guard appropriation symbols and titles as well as fund accounts are listed in section 8-E of this Part.

2. Receipt Accounts. The Treasury Department assigns basic 4-digit receipt accounts symbols in the same manner as explained in paragraph 8-C-1 of this Part. A 2-digit index number is prefixed to the basic 4-digit symbol to identify the agency responsible for deposit of collections to the receipt account. In addition, some accounts contain a 2-digit suffix for the same purpose.

- a. Receipt Clearing Account. An "F" immediately preceding a basic receipt symbol is used to identify a clearing account for receipts held pending transfer to another account.

- b. Vacant.

D. Appropriation Warrants.

1. Issuance of Warrant. Pursuant to law, Appropriation Warrants (TFS-6200) are initiated by the Secretary of the Treasury and provide the basis for recording appropriations on the books of the Treasury Department and the agency for which the appropriation is made. An authenticated copy of the warrant is furnished to Commandant (G-FAC) and is the basis for the following general ledger entry, by appropriation:

DR: 2120  
CR: 6324

2. Apportionments. Under the provisions of OMB Circular A-34, approval of the OMB must be obtained as to the amount of obligations which may be incurred under current and continuing appropriations during a specific period. The request for such approval is initiated by Commandant (G-CBU) after approval of a Coast Guard appropriation act. The request for such approval is submitted on Apportionment and Reapportionment Schedule (SF-132). Upon approval of SF-132 by OMB, a copy of the form, together with copy of the approved Financial Plan is furnished to Commandant (G-FAC). These documents provide data for posting to the Appropriation - Allotment or Target

8-D-2. (cont'd)..

Control. Amounts not apportioned for obligation by the OMB and established in budgetary reserves will be journalized for entry to the general ledger as follows:

DR: 6324  
CR: 6325

- a. Appropriation Reimbursements. In submitting SF-132 to OMB, an amount is included therein to cover the estimated appropriation reimbursements which are expected to be realized during the fiscal year. The approved amount of appropriation reimbursements shown on SF-132 are posted to the Appropriation-Allotment or Target Control and journalized for entry to the general ledger as follows:

DR: 6329  
CR: 6324

- b. Vacant.

E. Account Symbols and Titles.

1. Authority. Appropriation, receipt and other fund account symbols and titles are assigned by the Department of Treasury consistent with the principles and standards prescribed by GAO. This section contains account symbols and titles for the Coast Guard.
2. Appropriation and Other Fund Accounts. Appropriations and other fund accounts follow in numerical order within each fund group (i.e., general, revolving, special, deposit and trust). Citations to U.S.C.s are shown for the revolving, special, deposit and trust fund accounts.

<u>Symbol</u>	<u>Title</u>	<u>Appn. Symbol</u>
<u>ONE YEAR APPROPRIATIONS</u>		
69X0201	Operating Expenses, Coast Guard	1
69-0241	Retired Pay, Coast Guard (fiscal year)	A
69X0242	Reserve Training, Coast Guard	2
<u>NO YEAR APPROPRIATIONS</u>		
69X0240	AC&I, Coast Guard	3
69X0243	RDT&E, Coast Guard	8
69X0244	Alteration of Bridges, Coast Guard	M

8-E-2. (cont'd)..

<u>Symbol</u>	<u>Title</u>	<u>Appn. Symbol</u>
<u>MULTIPLE YEAR APPROPRIATIONS</u>		
Acquisition, Construction and Improvements, Coast Guard		
692/60240	Fiscal Year 82/86 (FY designator - 6)	X
694/60240	Fiscal Year 84/86 (FY designator - 6)	H
693/70240	Fiscal Year 83/87 (FY designator - 7)	Y
694/80240	Fiscal Year 84/88 (FY designator - 8)	T
695/80240	Fiscal Year 85/88 (FY designator - 8)	Q
695/90240	Fiscal Year 85/89 (FY designator - 9)	V
696/00240	Fiscal Year 86/90 (FY designator - 0)	K
697/10240	Fiscal Year 87/91 (FY designator - 1)	B
698/20240	Fiscal Year 88/92 (FY designator - 2)	W
<u>SUCCESSOR APPROPRIATIONS</u>		
69M0201	Operating Expenses, Coast Guard, Prior Years	4
69M0240	Acquisition, Construction and Improvements, Coast Guard, Prior Years	N
69M0241	Retired Pay, Coast Guard, Prior Years	A
69M0242	Reserve Training, Coast Guard, Prior Years	5
<u>REVOLVING FUND ACCOUNTS</u>		
69X4535	Coast Guard Supply Fund (14 U.S.C. 650)	6
69X4743	Coast Guard Yard Fund (14 U.S.C. 648)	7
<u>SPECIAL FUND ACCOUNTS</u>		
69X5167	Offshore Oil Pollution Compensation Fund, Coast Guard "Available Receipts" (43 U.S.C. 1812-1818)	E
69X5168	Oil Pollution Fund, Coast Guard "Available Receipts" (33 U.S.C. 1321(k))	Z
69X5170	Deepwater Port Liability Fund, Coast Guard "Available Receipts" (33 U.S.C. 1517 (f))	L
69X8149	Boat Safety Account	S
<u>CLEARING ACCOUNT</u>		
69F3875(02)	Budget Clearing Account (Suspense) Coast Guard	P
69F3878(02)	Budget Clearing Account (Deposit Differences - Suspense) Coast Guard	R
69F3879(02)	Budget Clearing - Disbursement Statement of Difference/Over 6 Months Old	
69F3880(02)	Unavailable Check Cancellation Refunds	
<u>DEPOSIT FUNDS</u>		
69X6050(02)	Employees' Payroll Allotment Account, U.S. Savings Bonds, Coast Guard	D
69X6275(02)	Withheld State and Local Taxes, Coast Guard	F
69X6875(02)	Suspense, Coast Guard	G

8-E-2. (cont'd)..

<u>Symbol</u>	<u>Title</u>	<u>Appn. Symbol</u>
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TRUST REVOLVING FUND

69X8420(02)	Surcharge Collections, Sales of Commissary Stores, Coast Guard (14 U.S.C. 487)	J
69X8428	Coast Guard Cadet Fund (31 U.S.C. 66B)	C

TRUST FUND RECEIPT ACCOUNT

TRUST FUND EXPENDITURE ACCOUNTS

69X8533	Coast Guard General Gift Fund "Available Receipts" (10 U.S.C. 2601)	9
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TRANSFER APPROPRIATION ACCOUNT

69-24X8445(02)	Retired Employees Health Benefits Fund, Office of Personnel Management (Transfer to Transportation, Coast Guard)	B
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3. Receipt Accounts are shown following in numerical order within each fund group (i.e., General, Special and Trust). Add prefix "69" to each 4 digit account symbol to indicate "Department of Transportation." Definitions are shown immediately following each account group for use as a guide in classifying deposits and other credits to the appropriate receipt account symbol and title shown under the definition of each account group. Citation to U.S.C.s are shown for special and trust fund receipt accounts.

GENERAL FUND RECEIPT ACCOUNTS

<u>Account Number</u>	<u>DESCRIPTION</u>
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FEES FOR REGULATORY AND JUDICIAL SERVICES

0850	<u>Registration and Filing Fees.</u> Charges for registration of individuals, firms, or products, and for fees for filing or recording of documents. Includes such items as registrations required by law; filing of applications for the use of land; and registration of aircraft, vessels, and other vehicles.
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8-E-3. (cont'd)..

Account  
Number

DESCRIPTION

FINES, PENALTIES, AND FORFEITURES

- 1040 Fines, Penalties, and Forfeitures, Customs, Commerce and Antitrust Laws. Includes such items as penalties for violations of antitrust laws; navigation fines; customs fines and penalties; customs forfeitures; and penalties for delinquencies of licenses under Federal Power Act.
- 1050 Fines, Penalties, and Forfeitures, Narcotic, Prohibition and Alcohol Laws. Fines, penalties, and forfeitures of bonds or seized property under narcotic, prohibition and alcohol laws.
- 1060 Forfeitures of Unclaimed Money and Property. Unclaimed money and proceeds from the sale of abandoned or confiscated property. Includes such items as unclaimed funds of veterans under the Armed Forces Leave Act; funds and proceeds of enemy property; funds and personal effects of military deserters; unexplained balances in cash accounts; and unclaimed amounts in employees' payroll allotment accounts for U.S. Savings Bonds.
- 1099 Miscellaneous Fines, Penalties and Forfeitures. All other fines, penalties and forfeitures, other than those arising out of contracting or similar business transactions. Includes such items as forfeitures of monies remaining in registry of courts five years or longer; penalties for trespass and depredations on public lands; fines assessed under local laws administered by the United States (as in the Canal Zone); fines for library books and broken records; and bribes to United States officers. Fines, penalties, and forfeitures not otherwise classified.

GIFTS AND CONTRIBUTIONS

- 1210 Contributions to "Conscience Fund." Money voluntarily paid to restore amounts which the donor considers to have been wrongfully acquired or withheld from the government. Also includes monies from individuals (known and unknown) motivated by personal feeling to ease their conscience from wrongful acts against others.
- 1299 Gifts. Other gifts, bequests and unconditional donations to the United States. Includes proceeds from the sale of donated property. Gifts to the United States not otherwise classified.

8-E-3. (cont'd)..

Account  
Number

DESCRIPTION

INTEREST

1435 Miscellaneous Interest Collections. All other interest collections. Includes such items as interest on deferred collections or payments, and interest received on securities owned by government agencies. Miscellaneous interest collections, not otherwise classified.

RENT, INCLUDING BONUSES

3220 Rent of Equipment and Other Personal Property. Charges for the temporary use of equipment and other personal property. Includes such items as charter of ships; leasing of telegraph and telephone facilities; rental of airplanes, gas pipelines, films and film strips, electrical substation equipment, marine equipment, duplicates of the official naval stores standards of the United States, and Industrial Reserve and other equipment.

3220 Rent of Real Property Not Otherwise Classified. Includes such items as rental of public buildings and grounds connected therewith; housekeeping and non-housekeeping employee quarters (including utilities when not separately billed); housing facilities; docks, wharves, and piers; garages; shipyards; warehouses; railway tracks; and hangar space.

SALES OF PRODUCTS

3220 Sale of Power and Other Utilities. Proceeds from the sale of power and other utilities provided by government agencies. Includes such items as receipts from operation of federal power systems and charges for the sale of electricity, heat, water, and steam. Sale of power and other utilities, not otherwise classified.

3220 Sale of Publications and Reproductions. Proceeds from the sale of government publications and reproductions (Freedom of Information Act). Includes such items as sale of card indexes, charts, maps, photoduplications, forms, microfilm and microprints, films and film strips, books, pamphlets, magazines, and other publications and reproductions not otherwise classified. Excludes charges for copying or reproducing documents for specific orders.

8-E-3. (cont'd)..

Account  
Number

DESCRIPTION

3220 (cont'd)

Sale of Miscellaneous Products and By-Products. Proceeds from the sale of other items produced by the government and of by-products resulting from productions of other items. Includes such items as sale of occupational therapy products, medals, and other products and by-products not otherwise classified.

FEES AND OTHER CHARGES FOR SERVICES AND SPECIAL BENEFITS

2442 Charges for Testing, Inspection and Grading Services. Includes such items as inspection and certification of ships and vessels; and appeal from determinations of licensees. Overtime service performed by Marine Inspection and Navigation will be collected in this account (46 U.S.C. 382b).

| 3220 Fees and Other Charges for Landing and Other  
| Transportation Services. Charges for landing and parking of airplanes at government operated airports and transportation cost of passengers and freight.

Charges for the operation of commercial enterprises on government owned or leased property; and receipts from the operation of cafeterias, barber shops, candy stands, snack bars, newsstands and vending machines.

3220 Fees and Other Charges for Administrative and Professional Services. Includes such items as auditing and accounting services; costs of administering special programs. Includes such items as fees for withholding allotments of compensation for payment of employee organization dues; searches of records and certification of documents; copying or reproducing government documents; special statistical work; special weather forecasting services; and reimbursements for salaries of employees detailed to non-federal activities. Fees and other charges for administrative services not otherwise classified.

Fees and Other Charges for Communication Services. Includes such items as commissions on pay telephone stations; income from operation of government communication systems; reimbursement for radio, telephone messages transmitted at government expenses, and expenses of international service of ice observation and patrol and other communication services not otherwise classified.

8-E-3. (cont'd)..

Account  
Number

DESCRIPTION

3220 (cont'd)

Charges for testing, inspection and grading services not otherwise classified.

Fees and Other Charges for Special Benefits Not Involving Direct Services. Include such items as deposits under the Uniformed Services Contingency Option Act of 1953 and by Comptroller General on election to receive survivorship benefits; fees collected in excess of costs incurred in the operation of federal employee parking facilities.

Fees and Other Charges for Miscellaneous Services. Includes such items as overhead charges on sales of services or supplies; storage and related charges; services of conscientious objectors, civilian internees and prisoners of war; tuition and other fees for schools and correspondence courses; land and mineral surveys; mapping services; installation and maintenance of aids to navigation; and garbage removal services.

SALE OF GOVERNMENT PROPERTY

2642 Proceeds of sales of vessels, Coast Guard (Required by law to be maintained; 31 U.S.C. 725c).

2643 Proceeds of sales, Coast Guard Stations (Required by law to be maintained; 31 U.S.C. 725c).

3220 Sale of Other Real Property. Includes proceeds from the sale of acquired land, buildings, docks and piers. Sale of other real property, not otherwise classified.

Sale of Equipment and Other Personal Property. Proceeds from the sale of serviceable equipment and other (including surplus) personal property; automotive equipment; supplies and materials; furniture and fixtures; and machinery. Proceeds from sale of scrap and salvage materials and other property not otherwise classified.

8-E-3. (cont'd)..

Account  
Number

DESCRIPTION

RECOVERIES AND REFUNDS

- 3099 Miscellaneous Recoveries and Refunds. Includes such items as refunds on empty containers; refunds of state and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); other compensation received by federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; and recovery of payments based on fraudulent claims; airline penalties for changing reservations of Federal employees. Miscellaneous recoveries and refunds, not otherwise classified.
- 3220 Compensation for Government Property Lost or Damaged. Payments for loss or damage to government property. Recoveries for government property lost or damaged, not otherwise classified.
- 3220 Refunds of Erroneous Payments. Return of moneys paid to, but not due, the recipient. Include collections made by the General Accounting Office, Claims Division, on debts, referred as being administratively uncollectible, involving appropriation or fund accounts other than trust or deposit fund accounts.

SPECIAL FUND RECEIPT ACCOUNTS

- 5167.1 Fees, Offshore Oil Pollution Compensation Fund, Coast Guard "Available" (43 U.S.C. 1812-1818)
- 5167.2 Interest and profits, Offshore Oil Pollution Compensation Fund, Coast Guard "Available" (43 U.S.C. 1812-1818)
- 5167.3 Fines and penalties, Offshore Oil Pollution Compensation Fund, Coast Guard "Available" (43 U.S.C. 1812-1818)
- 5167.4 Recoveries, Offshore Oil Pollution Compensation Fund, Coast Guard "Available" (43 U.S.C. 1812-1818)
- 5167.5 Miscellaneous interest, Offshore Oil Pollution Compensation Fund, Coast Guard "Available" (43 U.S.C. 1812-1818)
- 5168 Oil Pollution Fund, Coast Guard "Available" (33 U.S.C. 1321(k))

TRUST FUND RECEIPT ACCOUNTS

- 8533 Deposits, Coast Guard general gift fund "Available" (10 U.S.C. 2601)

CHAPTER 9. DISBURSING AND COLLECTION IDENTIFICATION NUMBERS

A. Coast Guard Accounting Office and Treasury Disbursing Center Numbers.

1. Prescribed Numbers. Each Coast Guard accounting office is identified by an 8-digit Coast Guard Accounting Station number, also known as agency location code (ALC). This number must be shown on each disbursing and collection document (e.g., SF-1166, SF-1185, SF-1184, SF-1098, SF-215, CG-4412, etc.) processed to identify the accounting office involved. Treasury Disbursing Centers are identified by a 3-digit office number. Listed following are the identification numbers and the locations of each Coast Guard accounting office and the Treasury Disbursing Centers.

DISBURSING AND COLLECTION SYMBOLS

Accounting Station <u>Number</u>	<u>Unit</u>	<u>Location</u>
69-02-5100	CG Headquarters	Washington, DC
69-02-5338	1st CG District	Boston, MA
69-02-5339	2nd CG District	St. Louis, MO
69-02-5340	3rd CG District	New York, NY
69-02-5341	5th CG District	Portsmouth, VA
69-02-5342	7th CG District	Miami, FL
69-02-5343	8th CG District	New Orleans, LA
69-02-5344	9th CG District	Cleveland, OH
69-02-5345	11th CG District	Long Beach, CA
69-02-5346	12th CG District	San Francisco, CA
69-02-5347	13th CG District	Seattle, WA
69-02-5348	14th CG District	Honolulu, HI
69-02-5352	17th CG District	Juneau, AK
69-02-5096	CG YARD	Curtis Bay, Baltimore, MD
69-02-5349	CG Academy	New London, CT
69-02-5350	CG Training Ctr.	Cape May, NJ
69-02-5351	CG AR&SC	Elizabeth City, NC
69-02-5354	CG Reserve Tra Ctr.	Yorktown, VA
69-02-5355	CG Supply Center	Brooklyn, NY
* 69-02-9701	CG Headquarters	Washington, DC

\* For use on payment vouchers on Letter of Credit, Offshore Oil Pollution Fund.

TREASURY DISBURSING CENTERS

<u>Location</u>	<u>Check Symbols and Office No.</u>	<u>Name of Director and Deputy</u>	<u>Telephone No.</u>	<u>Office Hours</u>	<u>Time Zone</u>
Austin, TX 78741 1619 East Woodward St. Mailing Address: P.O. Box 2907 Austin, TX 78769	2200-2219 202	Robert B. Burrill Zora T. Puckett, Deputy	512-397-7211 FTS: 770-7211	* 8:00 - 4:30	Central
Birmingham, AL 35209 190 Vulcan Road Mailing Address: P.O. Box 2451 Birmingham, AL 35201	3490-3529 4000-4009 6016 349	Randolph Mobbs Gordon P. Hickam, Deputy	205-254-1963 FTS: 229-1963	* 7:30 - 4:00	Central
Chicago, IL 60605 Room 708, Federal Office Bldg. 536 S. Clark Street Mailing Address: P.O. Box 8670 Chicago, IL 60680	1070-1079 2070-2109 3070-3079 307	Eugene P. Mulcahy James J. Lucas, Deputy	312-353-2366 FTS: 353-2366	* 8:15 - 4:45	Central
Denver, CO 80225 Building 53 Denver Federal Center P.O. Box 25087 Mailing Address: Same	3130-3139 313	John L. Matthews	303-234-3631 FTS: 234-3631	* 7:30 - 4:00	Mountain
Kansas City, KS 66103 2100 W. 36th Avenue Mailing Address: P.O. Box 3329 Kansas City, KS 66103	3080-3099 3100-3109 3111-3119 6000 310	Robert O. Thompson John H. Adams, Deputy	816-374-3623 FTS: 758-3623	* 7:30 - 4:00	Central
Manila, Republic of Philippines 94100 200 New Office Bldg. American Embassy Roxas Blvd. Mailing Address: U.S. Treasury, Manila Division of Disbursement APO San Francisco, CA 96528	3280-3289 328	James C. Maher Peter F. Bishop, Deputy	59-80-11 Ext. 550, 551	7:30 - 4:00	Manila
Philadelphia, PA 19144 5000 Wissahickon Avenue Mailing Address: P.O. Box 8676 Philadelphia, PA 19101	3030-3069 303	Robert L. Langdon Beverly A. Robinson, Deputy	215-951-5671 FTS: 486-5671	* 8:00 - 4:30	Eastern

TREASURY DISBURSING CENTERS

<u>Location</u>	<u>Check Symbols and Office No.</u>	<u>Name of Director and Deputy</u>	<u>Telephone No.</u>	<u>Office Hours</u>	<u>Time Zone</u>
San Francisco, CA 94105 390 Main Street Mailing Address: P.O. Box 3858 San Francisco, CA 94119	3120-3129 3140-3159 312	Clarence S. Taylor Martin Lemesh, Deputy	415-974-8400 FTS: 454-8400	* 8:00 - 4:30	Pacific
Washington, D.C. 20001 441 G Street, N.W. GAO Building Mailing Address: P.O. Box 2229 Washington, D.C. 20013	3000-3009 3011-3019 3021-3029 300	Henry H. Eades L. Frank Dietz, Deputy	202-566-5551 FTS: 566-5551	* 8:00 - 4:30	Eastern

\* Note: Daylight Saving Time - Last Sunday: April to October  
TFRM 10/5/82

PART III - Formerly Section C

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CHAPTER 1. CONTENT OF GENERAL LEDGER

A. Introduction.

1. Classification of Financial Data. A general ledger (GL) will be maintained for each appropriation (Fund) by designated accounting offices. The general ledger is a group of self-balancing accounts (using the double entry system) and is maintained as required by Title 2, Chapter 2 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies. General ledger accounts are the media for classifying financial information for the purpose of financial control and preparing servicewide financial statements. It is the one record where all financial transactions are recorded either individually or in summary. The general ledger framework consists of asset, liability, income, expense, captital and statistical accounts. These act as control accounts to which every subsidiary accounting record is balanced. The general ledger accounts to be maintained are listed and described in Part VIII, chapter 2 for the Supply Fund; in Part XIII, chapter 3 for the Pollution Fund; in Part VII, chapter 2 for the Yard Fund; and in Part II, chapter 7 for all other appropriations. Prepare separate general ledger trial balances for:
  - a. Coast Guard Supply Fund.
  - b. Coast Guard Yard Fund.
  - c. All other funds (by appropriations).

2. Vacant.

- B. General Ledger Format. Several accounting systems are in use in the Coast Guard. The general ledger requirements for two of the predominantly used systems are described below.

1. District Interim Accounting Systems (DIAS).
  - a. In this system, accounting entries are prepared for the general ledger from monthly recaps of separate control journals, registers and journal entries for special accounting transactions not entered individually in other journals. The general ledger is updated monthly as a separate accounting process. The format of the DIAS general ledger is shown in Figure 1-1, General Ledger Journal Voucher.
  - b. Vacant.

1-B-2. Financial Accounting Intergrated Data System (FINAIDS).

- a. The basic framework of the entire system is established around the general ledger accounts. The accounts act as the major control over the system processing, the content of financial reporting and summarize the supporting subsidiary records. The general ledger is posted as each financial transaction is processed.
- b. The FINAIDS is illustrated in Figure 1-2 and 1-3:
  - (1) Figure 1-2 General Ledger Trial Balance #103.
  - (2) Figure 1-3 Fund Analysis of General Ledger Trial Balance #105.

DEPARTMENT OF TRANSPORTATION STATE OF CALIFORNIA CG-433 (Rev. 6-82)					GENERAL LEDGER JOURNAL VOUCHER				DATE PREPARED 10 NOV 1982	
TRANSACTION CODE	DATA SOURCE CODE	APPROP CODE	FISCAL YEAR	ADDITIONAL UNIT	SUBJECT OR SUB-ACCOUNT PROJECT NUMBER RECEIPT SYMBOL	OFFICE OR UNIT NUMBER	GENERAL LEDGER ACCOUNT NUMBER	JOURNAL VOUCHER NO	DEBIT OR CREDIT AMOUNTS IN DOLLARS AND CENTS	
85	C	1	12				6323	120801	2,451,966	16
							6322		(2,451,966	16)
							6322		496,212	81
							6321		(496,212	81)
							6322		1,196,057	84
							6311		(1,196,057	84)
							4810		1,196,057	84
							4900		(63,096	82)
	B						2310		1,128	64
							5121		(104,972	39)
							5122		(127,712	99)
							5192		(25,743	09)
							5199		(206,944	78)
							5211		(589,668	08)
							5250		(71,527	75)
							5290		(912	32)
							9900		(6,608	26)
PREPARED BY								TOTAL DEBITS	5,341,423	29
APPROVED BY								TOTAL CREDITS	5,341,423	29
EXPLANATION										
4 To journalize activity for month of November 1982 from the Allotment Expenditure Control and the Monthly Expenditure General Ledger Distribution List.										

Obtain amounts from CG-433 cols (4), (6), (8) and (10).

Obtain amounts from EAM Monthly Expenditure GL Distribution List.

GENERAL LEDGER TRIAL BALANCE  
AS OF 31 MARCH 1983  
ADMINISTRATIVE TARGET UNIT 52

ACT NO.	ACT TITLE		NET ACTIVITY THIS MONTH		NET ACTIVITY THIS FISCAL YEAR		GL ACCOUNT BALANCE	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2120		FUNDS WITH U.S. TREASURY						
2310		ACCOUNTS RECEIVABLE REFUND		112,901.25		5,256.70	1,993.00	
2320		ACCOUNTS RECEIVABLE REIMBU		41,986.15	1,456,224.94		277,273.85	
2325		WORKING FUND ADVANCES			145,320.85		627,236.50	
2410		TRAVEL ADVANCES		3,505.00	133,012.22		326,094.20	
2420					5,492.36		12,033.20	
2470					203.95			
								1,519,067.74
9935		RECIPROCAL ACCOUNT BROOKL.					329,046.83	
9950		RECIPROCAL ACCOUNT ALLIAMA					2,217.10	
9951		RECIP ACT OCEANOGRAPHIC					24.75	
9996		RECIPROCAL ACCOUNT BUMOPE					600.47	
9998		RECIPROCAL ACCOUNT HQ ADM			11,681.89		634,947.02	
9999		RECIPROCAL ACCOUNT HQ CER			5,493.14		141,154.47	
		ADM TARGET UNIT TOTAL	997,488.97	1,113,657.40	5,933,898.77	8,709,699.38	9,988,577.39	9,988,577.39

NOTE: This monthly report shows the balance, activity for the month and activity for the year in each general ledger account for each administrative target unit.

FUND ANALYSIS OF GENERAL LEDGER TRIAL BALANCE  
AS OF 31 MARCH 1983

GL ACCT NUMBER	APFM CODE 1 6910201	APFM CODE 3 6910240	APFM CODE 8 6910243	APFM CODE 2 6910242	APFM CODE A 6910241
9971	1,043,840.37-			1,279.43-	
9974	1,400,094.93			7,055,645.71	
9975	3,440,534.02				
9982					
9986	3,882,912.75	40,456.47-	618.12		
9998	2,005,184.17	207,107.36	5,870,835.56	83,097.51	
9999	78,760,543.89	4,066,444.72	4,126,898.53-	6,741,271.18-	
<b>TOTAL</b>					
99XX	599,745,085.79	2,257,730.64-	2,911,495.26-	636,045.77-	315.00-
99XX	43,436,493.36	2,257,730.64-	73,179,694.90-	106,243,765.36-	1,267.75-

\*\*\* POSITIVE AMOUNTS MEAN DEBIT VALUE - NEGATIVE AMOUNTS MEAN CREDIT VALUE \*\*\*

NOTE: This report shows the balance of each general ledger account by appropriation symbol.

## CHAPTER 2. SUBSIDIARY LEDGERS

- A. General. Subsidiary ledgers are maintained for individual general ledger accounts or groups of accounts where there is a continuing requirement for detailed breakdown of the accounting activity in the account or the detailed makeup of the account balance. In each case, the general ledger account acts as a control over the supporting detail in the subsidiary ledger. Postings to the general ledger and the subsidiary will be synchronized to facilitate reconciliation of the subsidiary with the control account.
- B. Subsidiary Ledgers to be Maintained. Subsidiary ledgers will be maintained for:
- a. Fund status reporting - also called target accounts.
  - b. Apportionment ledger.
  - c. Expenditure control - also called cost report.
  - d. Cash control ledger.
  - e. Accounts receivable ledger.
  - f. Accounts payable ledger.

These are described in detail in the following chapters.

CHAPTER 3. FUND STATUS REPORTING (TARGET ACCOUNT)

A. Purpose of Target Account.

1. Authority. U.S. Department of Transportation accounting principles and standards based on the Budget and Accounting Procedures Act of 1950, as amended, require accounting systems for each agency be operated in accordance with specific requirements. It is the responsibility of those charged with accounting to:

- a. Keep the formal accounting records current and accurate on the basis of proper documentation received.
- b. Notify immediately an official or employee concerned of each instance in which the entry of a target, obligation, expenditure or other accounting document reflects the authority evidenced in the accounts or other controls maintained, is exceeded.
- c. Advise the allottee whenever the status of all target accounts indicates there may be danger of exceeding the amount of an allotment.
- d. Prepare such reports on the status of appropriations, apportionments and target and unpaid obligations as necessary for management purposes and to comply with external reporting requirements.

2. Vacant

B. Target Accounts. Target accounts will be maintained by designated accounting offices to provide a means of control and reporting targeted funds. Maintain an official target account for each operating guide, sub-account, project or sub-project as required by Part II, chapter 3 of this manual. The accounts for the Operating Expense Appropriation, Reserve Training and Retired Pay - will also be maintained by fiscal year.

C. Headquarters Sub-Accounts (HSA). HSA (3rd and 4th positions) are stated by Headquarters in Part II, chapter 3 of this manual under various operating guides for specific management purposes. Field accounting offices will maintain separate breakdowns for Headquarters assigned sub-account.

D. Target Sub-Accounts. Administrative target units may establish sub-account breakdowns (5th and 6th positions) to identify specific fund classifications where necessary for control or special information providing that other classifications (object classes or cost centers) would not serve to isolate the costs or obligations more effectively.

3-E. Report to Operating Guide and Project Managers.

1. Responsibility and Action of the Comptroller. In compliance with chapter 2, section A of this Part, district comptrollers must ensure that operating guide and project managers are furnished accurate and timely reports of the status of the targets they administer. Particular attention will be given to factors included in section 2, 3 and 4 below in the development and release of the reports.
2. Timing of Report. Target status reports will be prepared in accordance with a time schedule developed by the district comptroller to meet the requirements of operating guide and project managers. Minimum reporting requirements follow:
  - a. Distribute first report in each quarter not later than the 15th calendar day of the first month.
  - b. Distribute subsequent reports in the quarter once a week on a uniformly scheduled release day of the week. More frequent reports will be rendered, as feasible, when required by operating guide and project managers.
3. Timeliness of Data. The district comptroller will establish a cutoff date for accepting obligation documents to be reflected in the status reports. When on a weekly reporting cycle, it is preferred that the cutoff time be established at the close of business on a specified day during each week. The comptroller will ensure that all target modifications, requests for procurement, contract awards, travel authorizations, ADT orders and other obligation documents received in the comptroller division by the established cutoff date are processed for entry in the target accounts prior to preparation of the next report to operating guide project managers.
4. Combining Commitment/Obligation Data. Target accounts are held open for several work days after the end of each month to obtain receipt of data from outlying units so that all accounting activity may be recorded before closing accounts for the prior month. During this period, documents are received which reflect dates in both the prior and current month. During the waiting period which occurs after the end of the first and second months of each quarter, the district comptroller may permit the combining and recording of prior and current month obligations in the target accounts. This procedure will facilitate the development and release of scheduled target reports to operating guides and project managers which reflect current unobligated target balances, although not all transactions will constitute legal obligations. When target accounts are closed for reporting to Commandant (G-FAC) establish the value of

3-E-4. (cont'd)..

current month's obligations which are included in the prior month's Allotment Status Report and report them as "Administrative Reservations".

5. Report to Operating Guide Managers at Headquarters Units.  
The CO or comptroller, as appropriate, of Headquarters units receiving direct targets should establish a reporting cycle to meet the requirements of operating guide or project managers. The guidelines in sections A through D above should be observed in developing such reports.

CHAPTER 4. APPORTIONMENT CONTROL

A. Purpose of Control.

1. Control of Apportionment. Each accounting office will maintain an control for funds subject to quarterly apportionment procedure. This control will include:
  - a. Source data for obtaining quarterly amounts for posting to the accounts at the beginning of each quarter.
  - b. A subsidiary record to support balances of unavailable targets.
  - c. Source data for reporting status of unavailable targets.
2. Vacant

B. How to Maintain the Control.

1. Source Data. Make entries to the Apportionment Control from the following documents:
  - a. Annual target letters issued by Headquarters appropriation managers.
  - b. Target Modification and target messages issued by Headquarter appropriation managers.
  - c. Changes in Financial Plan prepared by administrative units.
2. Current or Prior Quarter Target Changes. After entry has been made to pick up target amounts for the current quarter from the control, target documents containing changes affecting the current or prior quarters must be recorded in the apportionment control. These documents must also be entered to the system as changes to funds available.
3. Fiscal Year Closing. Close the target control at the end of each fiscal year as stated in Part IV, chapter 10 of this manual.
4. Detail Format. The format and detailed procedures for the maintenance of the apportionment control will be published in a future change. The procedures presently being used in your accounting operation will be continued until standardized procedures are published. Figure 4-1 is FINAIDS' report #10 which is shown as a sample of the apportionment control. Also see Figures 4-2 and 4-3.

MONTHLY REPORT OF AVAILABLE AND UNAVAILABLE ALLOTMENTS  
 FISCAL YEAR 1983, PART I, I BY ATU  
 AS OF 31 JAN 1983

AFPM	ADM	SUB	EQ	SUB	ALLOT	ALLOT	ALLOT	ALLOT	TOTAL	BAL-UNAVAIL	AVAIL
UNIT	NO	NO	ACCT	1ST QTR	2ND QTR	3RD QTR	4TH QTR	ALLOT	ALLOT	ALLOT	ALLOT
1	17	01	01	1295260.41	623124.96				1918185.37		1918185.37
1	17	01	02	4167270.52	1983849.21				6151110.73		6151110.73
1	17	06	00	250407.72					739807.26		739807.26
				\$	\$	\$	\$	\$	\$	\$	\$
1	17	30	60	25511.28	21247.89				46759.17		46759.17
1	17	42	00	210000.00	269000.00	175000.00	84000.00		738000.00	259000.00	479000.00
1	17	43	00	3670000.00	442000.00	3730000.00	680000.00		12500000.00	4410000.00	8090000.00

NOTE: This report shows available allotment balances by administrative target unit and by operating guide/project.

Figure 4-1





CHAPTER 5. EXPENDITURE ACCOUNT CONTROL

A. Purpose of Expenditure Account. The expenditure accounts provide data for:

1. Support for the monthly expenditure activity entered to the general ledger.
2. Preparation of operating cost reports as stated in Part VI, chapter 5 of this manual.

Expenditure accounts will be maintained by designated accounting offices as the detailed records supporting the target accounts. A separate expenditure account will be prepared for each appropriation combining transactions for the current fiscal year, prior fiscal years, and successor "M" appropriations as the subsidiary detail record for GL Account 6311 - Expenditures. Expenditures for the annual appropriations are accumulated in the accounts on a fiscal year basis. Expenditures for the AC&I appropriation are accumulated over the life of the project.

B. How to Maintain the Expenditure Account.

1. The format and detail procedures for maintenance of the expenditure account will be published in a future change. The procedures presently being used in your accounting operation will be continued until standardized procedures are published.
2. Vacant

CHAPTER 6. BUDGETARY ACCOUNT CONTROL

A. Purpose of Budgetary Control.

1. The budgetary accounts included in this subsidiary control are GL Accounts 6322 - Unobligated Targets; 6321 - Undelivered Orders; and 6311 - Expenditures. Each accounting office will maintain a budgetary control. This control will provide:
  - a. A summary control over documents used for recording to the budgetary accounts.
  - b. The source data for accumulating totals of targets, obligations and expenditures for use in verifying the correctness of budgetary amounts shown on all reports.
  - c. The source data for preparing summary entries to the general ledger accounts.

B. How to Maintain the Target-Expenditure Control.

1. Maintain a separate target-expenditure control for each appropriation symbol for which targets are received or picked up.
2. The format and procedures for target-expenditure control will be published in a future change. The procedures presently being used in your accounting operation will be continued until standardized procedures are published.

CHAPTER 7. CASH CONTROL

- A. Purpose of Control. The cash control provides:
1. A means of controlling "Disbursements" and Appropriation Repayments processed through the accounts.
  2. A means of controlling amounts of charges and credits to General Fund Receipt Accounts.
  3. A means of controlling collection documents processed for credit to Accounts Receivables.
  4. Source data for preparing summary journal vouchers to record "Disbursements" and "Receipts and Repayments" transactions in the general ledger.
  5. Source data for preparing Statement of Transactions (SF-224) by the general accounting branch.
- B. Types of Cash Control. Each accounting office will maintain the following cash controls.:
1. Cash control - Appropriation Disbursements.
  2. Cash control - Appropriation Repayments.
  3. Cash control - General Fund Receipt Accounts.
  4. Cash control - Deposit Funds and other accounts.
- C. Reconciliation of Cash Transactions. Accounting offices must perform a reconciliation of the amount of disbursements and receipts on the monthly SF-224 to the accounting records by appropriation and receipt account.
- D. Distribution of Cash Transaction Reports. District or Headquarters unit comptrollers will establish internal controls to ensure that SF-224 and related reports are mailed not later than three working days after the end of the month. If a reporting date cannot be met, notify Commandant (G-FAC) by message, giving reason for the delay and date the report will be mailed.
- E. How to Maintain the Cash Control. The format and procedures for maintenance of the cash control will be published in a future change. The procedures presently being used in your accounting operation will be continued until standardized procedures are published.

CHAPTER 8. CONTROL OF ACCOUNTS RECEIVABLE

A. Accounts Receivable Registers.

1. Types of Registers. An Accounts Receivable Register - Reimbursements (CG-3651) and an Accounts Receivable Register - Revenue (CG-3650) will be maintained by accounting offices.
2. Purpose of Register. The registers provide:
  - a. A summary control over documents used to establish accounts receivable (reimbursements and revenue).
  - b. Source data for preparing summary journal vouchers (JV) for recording charges and adjustments to the general ledger accounts receivable accounts.
3. Uncollectible Receivables. On determination that an account receivable is uncollectible, prepare a JV and remove the receivable from the accounting records. The JV must include a full explanation for the removal. Enter the JV number and date in the "Collection Data" columns of CG-3650 or CG-3651. See Part IV, section 7-F of this manual.

B. How to Maintain Accounts Receivable Registers.

1. Reimbursements Register. Maintain a separate CG-3651 by appropriation symbol and fiscal year involved. Maintain a separate CG-3651 for "No Year" Coast Guard property damage claims. Source of entry documents are stated in Part IV, chapter 7 of this manual. Obtain the appropriation symbol and fiscal year from the billing documents. Figure 8-1 shows how to maintain CG-3651.
  - a. Accounts Receivable Adjustments. When accounts receivable adjustments are required due to erroneous billings, record amount of adjustments in column (1) through (10) of CG-3651, as appropriate. Show reason for the adjustment in column (11) through (13).
  - b. Vacant
2. Revenue Register. Maintain one CG-3650 for all miscellaneous receipt accounts. Source of entry documents are stated in Part IV, chapter 7 of this manual. Figure 8-2 shows how to maintain CG-3650.
  - a. Accounts Receivable Adjustments. When accounts receivable adjustments are required due to erroneous billings, record amount of adjustment in columns (1) through (6) of CG-3650, as appropriate. Show reason for the adjustment in columns (7) through (9).
  - b. Vacant

DATE		BILLING DOCUMENT	NAME OF DEBTOR	ACCOUNT RECEIVABLE				REVENUE - SALE OF			COLLECTION DATA		
MO	DAY	NO.		U. S. GOVT	STATE GOVT.	OTHER	DATE AND SERVICE TO OTHER APPROPL. OR FUNDS	PERSONAL PROPERTY TO NON-FEDERAL SOURCES	OTHER DATE AND SERVICE TO NON-FEDERAL SOURCES	DOCUMENT NO.	DATE	AMOUNT	
1983	10-1	See Schedule 9	(To remove from month included there)	1620.00	1900.00	387.00	(2520.00)		387.00				
	10-1	3621 71107-5	R.L. Allen Shipping Lines			10 983.20			10 983.20	C/O 07-10-83	10-31-83	10 983.20	
	10-6	1080 11-14-83	USCG YARD	1021.63			1 022.63			C/O 07-6-83		1 022.63	
	10-9	1080 11-14-83	National Tank Service		76.00				76.00	C/O 07-9-83	10-31-83	76.00	
	10-15	3621 71107-9	Landscape Iron Works			1 500.00		1 500.00					
	10-20	1080 10-20-83	Navy Supply Ctr Norfolk VA.		1 613.20								
	10-31	See Schedule #2	(To remove from month)	1 950.00	1 000.00	72.00	3 022.00		72.00				
			Totals for month	1 352.63	1 983.20	12 576.74	3 241.83	1 500.00	11 616.74				
Prepare monthly summary JV for entry to GL. Accounts to be debited or credited are shown under columns (5) through (10).				DR: 2321 DR: 2322 DR: 2329 CR: 7710 CR: 7720 CR: 7730									
				See Part IV, chapter 11				When collection is received, show collection data here (i.e., deposit ticket No., SF-1081 No., JV No., date, amount, etc.) Blank spaces identify open Accounts Receivables.					
INSTRUCTION: Enter each billing document amount in appropriate columns (5), (6) or (7). Distribute the amount to appropriate revenue columns (8), (9) or (10).													

DEPARTMENT OF THE ARMY HEADQUARTERS WASHINGTON, D. C. 20315 FORM NO. 108, 1-63 Prescribed by GPO Form 108-108		ACCOUNTS RECEIVABLE REGISTER REVENUE			OFFICE OF THE 7 <sup>th</sup> CG District		POST OFFICE Miami, Florida		PAGE 7	
DATE 1983	BILLING DOCUMENT		NAME OF DEBTOR	MISCELLANEOUS RECEIPT SYMBOL	ACCOUNTS RECEIVABLE ACCOUNT	COLLECTION DATA				
	TYPE	NUMBER				DOCUMENT NO.	DATE	AMOUNT		
10-7	3621	71107-1	Michelle C. Stokes, Inc.	202250	1750	CR07-88	10-21-83	1750		
10-7	3621	71107-2	Richard Cunningham Company	202642	1750	CR07-88	11-4-83	1750		
10-9	L12	10-6-83	Macy Lane Mall, Inc.	202290	800	CR07-15-81	8-8-83	800		
10-13	1080	07-81-83	G. L. Linn Co.	202490	200	CR07-19-81	12-6-83	200		
10-15	3621	71107-3	Shaw-Lanning Co.	202290	800					
10-15	1080	07-8-83	Dept. of Labor, Wash, DC	202649	1300	07-12-83	10-9-83	1300		
10-26	3621	71107-4	R. L. Seay Co.	202290	800					
10-28	L12	07-1	John King & Co.	202642	9763	CR07-8-83	10-28-83	9763		
10-31	2680	103918	J.P. Associates	202290	100	CR07-9-83	10-31-83	100		
					381223					
					DR: 2330					
					CR: 7900					

Show each applicable Miscellaneous Receipt Symbol.

When collection is received, show collection data here (i.e., CD No., SF-1081 No., JV No., date, amount, etc.) Blank spaces identify open Accounts Receivable.

Prepare monthly summary JV for entry to CL.

CHAPTER 9. CONTROL OF MILITARY PERMANENT CHANGE OF STATION (PCS)  
TRAVEL PREPAYMENTS

- A. Introduction. This section contains accounting procedures for advances of funds to military personnel under PCS orders, in both OG-20 and OG-56 programs. Advances for administrative and program travel, and intra-district PCS advances (when funded in OG-30) are obligated separately and are not covered by these special procedures.
- B. Accounting Overview. The techniques described in the following procedures involve recording PCS prepayments as expenditure entries. Documentation supporting the disbursement is forwarded to the accounting office serving the member's new duty station. That office is then responsible for follow-ups with the member to seek prompt submission of the travel claim.
- C. Coding and Expenditure Entries. Make expenditure entries for the amounts disbursed for each object class and show the other accounting classifications (appn. code, OG, cost center, etc.) per the travel order. Use the 5 position travel order number preceded by 1 digit FY (e.g., 650780). Each of the two main CG accounting systems require some coding variations in order to collect travel order costs. These variations are shown below and are illustrated in the sample accounting entries which appear later in this section. Coding for other CG accounting systems will need to be adapted to these general requirements.

1. DIAS coding variations -

- (a) For prepayments - Use document type "P" which means "travel-partial reimbursement" in position 11.  
For final claim - Use document type "F" which means "travel-full reimbursement."
- (b) Code member's name (5 digits) in positions 31 to 35.

2. FINAIDS coding variations -

- (a) Use document type "D" which means "travel order" in position 31.
- (b) In position 32, enter a separate letter distinguished by the object class being recorded as follows:

<u>OG-20</u>	<u>Object Class</u>
M for <u>M</u> ember Travel expense	2113
D for <u>D</u> ependent	2114
L for <u>D</u> ISLOCATION Allowance	1225
H for Interim <u>H</u> OUSING and temporary <u>H</u> OUSING allowance	1226

9-C-2. (b). (continued)

G for HHG transportation 2211  
 S for Storage of HHG 2526  
 V for Motor Vehicle transportation 2212  
 T for House Trailer transportation  
 OG-56 2213  
 P for PCS Officer Candidate travel 2121  
 P for Recruit travel 2122  
 P for Reserve Program travel 2123  
 P for Cadet travel 2124  
 P for Enlistment travel 2125

(c) Code member's name (5 digits) in positions 57-61.

Sample entries:

DIAS entries for PCS Disbursements -

FOR DIAS/IC ACCOUNTING SYSTEM ONLY																													
UNIT	OFFICE																												
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

DIAS entries for PCS Disbursements -

FINAIDS entries for PCS Disbursements -

FOR FINAIDS CODING ONLY																														
UNIT	OFFICE																													
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	

9-D. Transfer of Documents between Accounting Offices. Prepare PCS Travel Prepayment Control Form (CG-5420) listing each TONO for which PCS supporting disbursement documents are transferred between accounting offices. CG-5420 is not prepared for intra-district PCS moves. The paying Authorized Certifying Officer (ACO) will make available to the accounting office the documentation listed below for inclusion with the CG-5420 and forwarding to the receiving ACO's accounting office:

1. Original and one copy of Application and Account for Advance of Funds (DOT F1500.2).
2. Two copies of PCS Order.

When documentation is received at the servicing accounting office, the detail documents are checked in, separated from the transmittal form and filed in the "MEMBERS TO BE REPORTING IN" file. The original DOT F 1500.2 and a copy of the travel order will be forwarded to the servicing ACO. (ACO may be attached to the servicing accounting office or to a personnel support unit). A copy of CG-5420 indicating receipt of the documents will be returned to the accounting office initiating the prepayment. Close liaison between responsible individuals is essential in order to keep the "MEMBERS TO BE REPORTING IN" file up-to-date.

- E. Control of Documents. Copies of DOT F1500.2 and the member's PCS order should be filed in a "MEMBERS TO BE REPORTING IN" file by TONO order and maintained in a secure location. The file should be safeguarded yet readily accessible for review, analysis or query when travel claims are submitted or when travel orders are cancelled. Documentary support for additional amounts disbursed should be added to the file. Closed travel cases should be removed from the file and transferred to a "MEMBERS REPORTED" file. The file should be stored in a locked cabinet overnight.
- F. Assignment of Follow-Up Date. Prior to filing, a follow-up date should be assigned to the DOT F1500.2 and this date should be placed in the upper margin for clear referral. This date should be determined by adding 15 to 20 days to the member's estimated reporting-in date. The follow-up date may also be used when the quarterly review is conducted.
- G. Quarterly Review of "MEMBERS TO BE REPORTING IN" File. Two times periodically within each quarter, the file should be reviewed for stale items. In accordance with Comptroller Manual (COMDTINST M4600.8), Volume IX, Travel, claims for PCS travel are required to be submitted within 5 days of reporting at a new duty station. This will entail a review of each case in the file and contacting the member for follow-up on those items more than 30 days beyond the estimated reporting date. Working papers should be retained on file to demonstrate that the review was conducted.

9-H. Modification and Cancellation of Orders. Special arrangements have been made with the Office of Personnel to forward a copy of all PCS Travel Order modifications and/or cancellations to G-FAC. G-FAC will monitor such cases and periodically advise accounting offices of individual cases requiring close follow-up. This technique will enable prompt recovery and the depositing of any funds disbursed prior to the amendment of PCS orders.

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CHAPTER 1. APPROPRIATION MANAGEMENT

A. Use of Appropriations - General. To Be Published.

B. Cash Management Policies, Objectives, and Requirements.

1. General. The highlights of Coast Guard Cash Management policy are set forth below. References are made to specific locations in Volume I where cash management is addressed as part of Coast Guard procedural requirements.
2. Disbursements. Timing is critical in the area of disbursements. Pay bills when due. Reducing interest costs of Federal borrowing requires payment due dates be set so that payments are not made substantially ahead of time. Take discounts only if the terms are favorable to the Government. Coast Guard policy requires that contracts, purchase orders, and other procurement arrangements contain terms specifying the payment due date. Important considerations about disbursements are:
  - a. Scheduling of Payments. Current regulations require that vendor invoices be scheduled for payment so that checks are issued by Treasury as closely as administratively possible to the due date.
  - b. Payment Due Date. If a due date is not specified in the contract, it is considered to be the 30th day from receipt of the invoice or receipt of the goods or services, whichever is later. Schedule payment on this date. See Prompt Payment Act, section 4-A.
  - c. Late Payments. Except where different payment provisions are agreed upon, payments made later than 30 days following invoice receipt are late payments. See Prompt Payment Act, section 4-A for specific payment handling procedures.
  - d. Disputes. In case of disputed invoices, see the Prompt Payment Act in section 4-A concerning handling interest penalties, running of the grace period, and returning incorrect invoices to the vendor.
  - e. Cash Advances. See CG policy about advance payments to other Government agencies, individuals and firms in section 3-L.
3. Receivable Billings and Collections. Billings must be rendered within one working day following notification to the billing office that the goods and/or services have been provided. The payment due date must be set no more than 30 days from the date of the billing. For additional details on accounts receivable processing, see section 7-A.

- 1-B-3. a. Contracts. Contracts with non-Government organization will:
- (1) Establish a definite payment due date.
  - (2) Require payment no later than due date.
  - (3) Provide for late charges on payments received after the due date.
- b. Informal Billing Arrangements. Initial billings not covered by contracts, agreements, or other formal payment arrangements will inform the debtor of the basis for the indebtedness, the due date for payment, and the requirement to assess additional charges for collections arriving after the due date.
- c. Pollution Fund Receivables. Refer to the Accounting Manual (COMDTINST M7300.4), Volume I, Part XIII, chapters 3 and 8 for detailed information about receivables and related fines, penalties and judgements concerning Pollution Fund receivables.
- d. Assessment of Late Charges. Charges for late payments will be stipulated in all contracts, agreements, or other formal payment arrangements. Invoices will inform the debtor of additional late payment charges as well as the prevailing interest penalty rate. See section 7-A. for additional details.
- e. Disposition of Late Charges Collected. All collected late charges will be credited to the miscellaneous receipt account "1499 - Miscellaneous Interest Collections Not Otherwise Classified".
- f. Waiving Collection of Late Charges. Pursue late charge collections in all instances when advantageous to the Government. If the obvious collection cost appears to exceed the amount to be received, consider waiving the unremitted late charges rather than pursuing further collection effort. Be prepared to justify this action. If late charge collection is significant to enforcement of Coast Guard policy, make a concerted effort to collect. See chapter 7 of this Part for documentation requirements.
- g. Deposit of Collections. Supporting accounting documents which accompany receipts must be properly separated and the remittances deposited promptly. See section 8-J for further guidelines.

1-B-4. Cash Held Outside Treasury. Monitor and review cash held outside Treasury facilities (i.e., imprest funds) at least quarterly as required by DOT regulations and the Accounting Manual (COMDTINST M7300.4), Volume I, Part XVII, Authorized Certifying Officers, Cashiers, and Imprest Funds. Funds held must be adequate to meet legitimate needs. Excess cash must be promptly deposited as required.

5. Review. An annual review is initiated by Commandant to assess the results of local cash management practices. Local commands with vendor payment and billing functions should be prepared to respond. See Accounting Manual (COMDTINST M7300.4), Volume I, Part I, sections 2-G and 2-H.

## CHAPTER 2. TYPES OF OBLIGATIONS

### A. Introduction.

1. General. This chapter gives procedures for processing obligation documents and applying the concept of obligations to the various types of transactions.
2. Statutory Provision. Allotment officers authorized to administer and control appropriated funds are subject to the requirements of 31 USC 665 with respect to the obligation and over-expenditure of such funds. See the Manual of Budgetary Administration (COMDTINST M7100.3), chapter 2.
3. What is an Obligation? Section 1311, Public Law 663, 83rd Congress (31 USC 200) states that no amount will be recorded as an obligation of the Government of the United States unless supported by documentary evidence of:
  - a. A binding agreement in writing between the parties, thereto, including Government agencies, in a manner and form and for a purpose authorized by law, executed before the expiration of obligation of the appropriation or fund concerned for specific goods to be delivered, real property to be purchased or leased, or work or services to be performed; or
  - b. A valid loan agreement, showing the amount of the loan to be made and the terms of repayment thereof; or
  - c. An order required by law to be placed with a Government agency; or
  - d. An order issued pursuant to a law authorizing purchases without advertising when necessitated by public exigency or for perishable subsistence supplies or within specific monetary limitations; or
  - e. A grant or subsidy payable (1) from appropriations made for payment of or contributions toward, sums required to be paid in specific amounts fixed by law or in accord with formula prescribed by law, or (2) pursuant to agreement authorized by, or plans approved in accord with and authorized by law; or
  - f. A liability which may result from pending litigation brought under authority of law; or
  - g. Employment or services of persons or expenses of travel in accordance with law, and services performed by public utilities; or
  - h. Any other legal liability of the United States against an appropriation or fund legally available therefor.

2-A-4. What are Administrative Commitments? "Administrative Commitments" are discussed in the Manual of Budgetary Administration, section 4-C-6.a. While administrative commitments are not valid obligations within the meaning of 31 USC 200 and OMB Circular No. A-34, they are recorded in the Coast Guard accounts to assist the funds administrators with funds management. Cancel administrative commitments at fiscal year-end if not converted to valid obligations. Report the value of established administrative commitments at month-end as required by section 2-C. below.

a. Documentation. Establish administrative commitments for a specific purpose based upon appropriate documentation as follows:

- (1) DOT 4200.1.1 (Procurement Request).
- (2) CG-3089 (Miscellaneous Obligations).
- (3) Memorandum from fund administrator stating purpose of administrative commitments.

b. Vacant.

B. Concept of Obligation.

1. How to Determine Point of Obligation. Accounting offices generally follow the procedures in the Office of Management and Budget (OMB) Circular No. A-34 (found on pages IV-2-19 through IV-2-30 in this Part) to determine the time or the point in the procurement process at which the various types of transactions become an obligation. In addition, the following clarifying points are included:

a. Orders Placed With Government Establishment. OMB Circular A-34 provides that, except in cases with special statutory provisions, the included concepts must be followed to determine obligations. The Coast Guard has special statutory provision in 14 USC 151 which reads:

"All orders or contracts for work or material, under authorization of law, placed with Government-owned establishments by the Coast Guard, shall be considered as obligations in the same manner as provided for similar orders or contracts placed with private contractors, and appropriations for such work or material shall remain available for payment therefor as in the case of orders or contracts placed with private contractors."

Requisitions and procurement orders placed with other Government agencies constitute legal obligations when they meet the requirements of 14 USC 151. Such obligations must be for specific work to be accomplished or materials to be delivered on a specified date.

2-B-1. a. (cont'd)..

Work requests with other Government agencies must be in writing and indicate acceptance by signature of the accepting officer in order to meet requirements of 31 USC 200 as to documentary evidence.

- b. Advance Payments to Other Government Agencies (OGA).  
When advance payments are made to OGAs, there must be a corresponding obligation recorded in the paying appropriation prior to or at the time of advance. Funds advanced from annual Coast Guard appropriations for orders or contracts for work or material are available for obligation by the receiving agency for the same period that such funds would be available for obligation had the funds remained with the Coast Guard. Place the following notation on the SF-1080 or SF-1081 covering advance of funds from annual appropriations... "These funds are available for obligation through 30 September 19\_\_."

This limitation does not apply to advances made to the Coast Guard YARD Fund or other revolving type funds authorized by law (e.g., industrial funds of the Department of Defense, Bureau of Standards, etc.). Cancel obligations established to cover funds advanced from annual fiscal year appropriations at fiscal year-end if the performing or procuring agency has not incurred valid obligations against the advance. Obligate the annual appropriation for the next fiscal year to fulfill the remaining requirements of the original advance.

- c. Intra-Coast Guard Orders. Section 25, OMB Circular A-34, concerning obligation of orders involving deliveries of stock from other appropriations or funds apply to requisitions placed with Coast Guard supply issuing activities. Record project orders placed with the Coast Guard YARD and work orders placed with industrial bases as obligations. At fiscal year-end, cancel any project or work order not started prior to 30 September.

C. Processing Obligation Documents for Entry to Target Accounts.

1. General. Obligational authority and responsibility rest primarily at the Administration Target Unit (ATU) level. Obligational authority and responsibility may be deobligated to the sub-target unit level by the ATU.

The ATU Comptroller is responsible for establishing appropriate controls at that level and/or at sub-target level to ensure funding authority is not exceeded. To avoid over-obligations of funds, obligations documents must be pre-validated. This ensures the availability of funds prior to releasing the document.

2-C-2. Format of Accounting Data on Obligation/Commitment Documents.

a. Enter all obligations and commitment documents as follows:

- (1) Transaction Code
- (2) Document Type Code
  
- (3) Appropriation Code
- (4) Fiscal Year
- (5) Administrative Target Unit Code
- (6) Operating Guide or Project
- (7) Headquarters Sub-account Code
- (8) Field Sub-account Code
- (9) Cost Center Code
- (10) Object or General Ledger Account Code
- (11) Obligation Document Number
- (12) Dollar Amount

b. Accurate Coding Essential. Provide complete and accurate coding to permit proper entry of an obligation to a target account. Compare the data coded on a document which liquidates, adjusts or cancels an established obligation with the related obligation document to ensure accuracy.

3. Prescribed Accounting Codes. Transaction codes and document type codes for use on obligation documents are follows:

a. Transaction Codes. \*\*

<u>Code</u>	<u>Description</u>
40	Obligation - Establishment, modification or change.
*41	Obligation - Partial Liquidation -- amount liquidated.
*42	Obligation - Balance Forward.
*43	Obligation amount liquidated - Full or partial
*45	Obligation - Complete cancellation with record purged from file.

\*These are processing codes only and will not be placed on obligation documents.

\*\*DIAS system only.

2-C-3. b. Document Type Codes: \*\*

<u>Code</u>	<u>Description</u>
C	Obligation documents covering procurements from non-Government (commercial) sources.
G	Obligation documents covering procurement from Government sources.
K	Obligation documents covering accounting corrections.
M	Miscellaneous Obligation documents - all types.
O	Obligation documents - Travel.
D	Obligation documents - Travel (HQ only)
S	Obligation document - Sub-Target - summary entry at month-end.
X	Obligation documents - SURF/MILSTRIP. Internal Transfer Vouchers (HQ only)

4. How to Process Obligation Documents.

a. Responsibility and Action of the Obligation Clerk.

- (1) Verify accounting data is correct and check for Operating Guide or Project Administrator approval.
- (2) Ensure the document contains all required accounting codes.
- (3) Forward coded obligation documents to the control clerk.

b. Responsibility and Action of the Control Clerk.

- (1) Check obligation/commitment document with unobligated balance shown on working copy of target or sub-target account to determine if balance is sufficient to cover obligation.
  - (a) If balance is sufficient:
    - 1 Post obligation document in pencil to working copy of the target account.
    - 2 Prevalidate and release all copies of obligation document.
    - 3 Hold copy for batching to data processing activity.

- 2-C-4. b. (1) (b) If balance is insufficient:
- 1 Notify the originating office immediately to make required funds available.
  - 2 Return obligation document to originating office.
5. How to Maintain the Open Obligation File. After processing obligation/commitment documents for target account entry, the control clerk must send them to the obligation clerk for filing. The documents must be filed by appropriation, operating guide or project and type of document except as noted in section 5-a. below This file supports the balance of each target account and the related general ledger account. Keep the documents in this file until liquidated, cancelled or adjusted.
- a. SURF/MILSTRIP Obligation File. The Open Obligation listing and other input reports from the SURF system support the open obligation account balances for MILSTRIP obligations.
  - b. Reconciling the File. List the Open Obligation report in numerical order by:
    - (1) Appropriation.
    - (2) Fiscal Year.
    - (3) Operating Guide or Project and Headquarters sub-account or project.
    - (3) Field sub-account.
    - (5) Obligation document number.
    - (6) Contain sub-totals for each target and sub-target account and fiscal year, plus a total for each operating guide. The accounting office will process the Open Obligation Report as follows:
      - (a) Responsibility and Action of the Control Clerk.
        - 1 Compare report totals for each target account with undelivered orders balance shown on related target account. If totals do not agree, determine error and correct.
        - 2 Send list to obligation clerk.
      - (b) Responsibility and Action of the Obligation Clerk.
        - 1 Compare amounts shown on documents in the open obligation file (other than SURF/MILSTRIP) with those shown on the Open Obligation Report.

- 2-C-5. b. (6) (b) 2 Initiate corrective action if differences are found.
- 3 Process required adjustments as current month transactions, if possible. Otherwise, make adjustment during the following month.
- 4 Distribute Open Obligation Report as follows:
- a Original - File in chronological order by appropriation. Retain until completion of audit by Inspector General and GAO auditors.
  - b Copy - Retain as working copy; destroy when no longer needed. Except, retain month of September listing for use by GAO site auditors.
  - c Copy - Send to procurement officer or authorized target unit for followup on outstanding obligations covering commercial or automated procurement of goods and services.
- 5 On at least 15 April and 15 September, send the Open Obligation Report to all procurement offices or authorized target-sub-target units for confirmation. Confirmation should be returned by 30 April and 30 September.
- c. Report of Administrative Commitments (AC) (RCS:G-FAC-6015). Make adjustments to exclude administrative commitments from reports prepared for use outside the Coast Guard. Accounting offices will report monthly to Commandant (G-FAC) the amount of administrative commitments included in their Open Obligations document files so they will be excluded from external consolidated reports. Reporting instructions are:
- (1) Responsibility and Action of the Obligation Clerk.
    - (a) Balance the open obligation file as stated in section 2-C-5.b. above.
    - (b) Review file documents for valid obligations requirements. See section 2-A. If not a valid obligation, place the code letters "AC" opposite the amount on the automated Open Obligation Report.
    - (c) Prepare an adding machine tape of amounts coded "AC".

- 2-C-5. c. (1) (d) Use adding machine tape totals to prepare a report in the following format:

---

REPORT OF ADMINISTRATIVE COMMITMENTS

Reporting Unit \_\_\_\_\_  
For Month Ended \_\_\_\_\_

Operating Guide      Appropriation  
Or Project Number      Symbol      Amount

---

(e) Responsibility and Action of the Accounting Office.

1 Mail original Report of Administrative Commitments to Commandant (G-FAC). Report is due at Headquarters by the 13th day of the month.

6. How to Handle Adjustment Documents. Accounting offices must receive documents which liquidate, cancel or adjust an established obligation. Adjustments will result from:
- a. Processing an expenditure document in liquidation of an obligation.
  - b. Documents which increase or decrease an obligation.
  - c. Process these documents as follows:
    - (1) Responsibility and Action of the Obligation Clerk.
      - (a) Compare the allotment target account and obligation number on the adjustment and obligation documents to see that data on both documents agree. If data is incorrect on obligation document, process adjusting document to correct open obligation file.
      - (b) Liquidate obligation document by placing the date, expenditure document number and amount liquidated on the document. If document being processed covers the adjustment or cancellation of an established obligation, place a liquidation entry on the obligation document then attach it to the adjustment document and send the adjustment document to the control clerk for processing.
      - (c) Place documents reflecting complete liquidation in a "liquidated obligation file". Maintain numerically by appropriation, operating guide or project.

2-C-6. c. (1) (d) Return documents reflecting partial liquidation to the open obligation file.

(2) Vacant.

D. Miscellaneous Obligation Documents.

1. Purpose of Document. Miscellaneous Obligation (CG-3089) is used as an obligation document when a specific form is not provided. Use CG-3089 as an obligation document for:

- a. Charge account purchases (i.e., GSA supplies, etc.)..
- b. Service station deliveries of gasoline.
- c. Local transportation of personnel.
- d. Cash imprest fund purchase.
- e. Administrative commitment.

Miscellaneous obligations may be established for actual or estimated amounts. They may be valid or invalid (administrative commitments) obligations if they meet the obligations requirement as defined in section 2-A-4. All form information is self-explanatory. The procedure used for computing estimates amounts must be adequately shown on or attached to CG-3089. Avoid arbitrary prorations of estimates or similar formula approaches. The best estimate is based on previous transactions analysis and the actual performance. The statistical approach to estimating is the best method because it would preclude many reports. Review method periodically for appropriateness.

2. Vacant.

E. MILSTRIP Obligation Documents.

1. How to Process Documents. When a DD-1348 is required, process the obligation copy (red) like a DD-1155 (or similar obligation document). Accrued Expenditure processing procedures are the same as SURF.

2. Vacant.

F. Recording Procurement Request (DOT 4200.1.1/PR/Brown Sheet).

1. Processing Procurement Request Documents. COMDTINST M4200.19A, Volume VIII, Acquisition Procedures, covers the use of DOT 4200.1.1. District offices, Headquarters units and Headquarters must use this form. Local instructions are issued supplementing Volume VIII. A "purchase order number" is assigned to each PR by either the accounts branch or procurement branch (the SK at units) as required by local procedures. Use this number to record the document in the accounting records. If an item listed on the PR is

2-F-1. (cont'd)..

converted to a MILSTRIP requisition, show the "purchase order number" in the "remarks" block on the red copy of the MILSTRIP requisition. The accounting office processes this documents as follows:

- a. Responsibility and Action of the Obligation and the Control Clerks. Process the document as provided in section 2-C-4. Forward original PR to the procurement branch after validation.
- b. Responsibility and Action of the Obligation Clerk.
  - (1) Receive original and one copy of PR.
  - (2) Ensure the document is approved by the Operating Guide Administrator or Manager.
  - (3) Assign an "Obligation Number" to the document.
  - (4) On receipt of a document showing actual order placement, pull PR from the open obligation file.
  - (5) Compare amount of the established obligation on the PR with the amount on the contractual document.
    - (a) If the amount obligated on the PR and the amount of the contractual document are the same or the difference is less than \$25, staple the contractual document to the PR and return documents to the open obligation file.
    - (b) If the contractual document is at least \$25 greater than the PR, notify branch chief. Branch chief will review procedures with procurement branch chief to eliminate recurrence of this situation. Adjust obligation as necessary.
    - (c) If contractual document is a MILSTRIP requisition, deobligate related PR and obligate MILSTRIP requisition.

G. Allocation Accounting for Small Units.

1. Authority to Make Allocations. The Manual of Budgetary Administration (COMDTINST M7100.3) authorizes district commanders to issue targets to small district units. It also covers the conditions under which targets are made, how to document targets and provides control guidelines. Maintain target records at the allocation unit level and at central control points.

3-D-1. c. (cont'd)..

Voucher (CG-4243). Each ACO having custody of regular military pay records is required to send these forms to the appropriate accounting office and to Commandant (G-FAC) at the end of each month. See Comptroller Manual (M7220.27A), Volume II, Disbursing, chapter 14, sections A through F. Each accounting office must establish adequate internal controls to assure receipt of these funds.

2. How to Process Payroll Transactions for Net Pay. The accounting office must establish a fixed expenditure document number for assignment to CG-4244 and Schedule of Military Payrolls (CG-3624) covering payroll transactions. Following are procedures for recording military payroll transactions in the accounts:

a. Responsibility and Action of the Accounts Branch.

- (1) Receive Voucher and Schedule of Payments (SF-1166).
- (2) Prepare or review covering CG-4244.
- (3) Cite appropriate fixed expenditure document number.
- (4) Prepare appropriate batching document.
- (5) Process batching document and post the transaction to the disbursement control.
- (6) File CG-4244 in a suspense file pending liquidation against CG-3624.
- (7) Receive CG-3624 and complete accounting data to show:
  - (a) Transaction Code 32.
  - (b) Document Type L.
  - (c) Appropriate fixed expenditure document number.
  - (d) GL Account 5211 - Accrued Liabilities - Military Payroll.
- (8) Verify mathematical accuracy of CG-3624.
- (9) Batch CG-3624 for entry in the accounts.
- (10) Remove CG-4244 from suspense file (step (6) above).
- (11) Post liquidation data in columns 7 through 9 of related CG-3624.

- 3-D-2. a. (12) Enter amount of unpaid payrolls in column 10 of CG-3624.
- b. Vacant.
3. Reconciliation of GL Account 5211. Monthly, accounting offices must reconcile the balance of GL Account 5211, to the CG-3624 in the following manner:
- a. The balance of GL Account 5211 must equal the amount of any unpaid payrolls in column 10 of CG-3624 plus or minus, as appropriate, the balance shown for "Pay Record Status, End of this Month" on CG-3624.
- b. The balance in column 10 of CG-3624 indicates the total amount of SF-1166s which have not been received and recorded by the accounting office.
- c. The balance shown for "Pay Record Status, End of This Month" on CG-3624 represents the net difference between overpaid and unpaid amounts from the military pay records. An amount in parenthesis indicates a net overpaid amount, normally due to advances. No parentheses indicates a net unpaid amount, i.e., earned but not paid. The resulting totals shown on CG-3624 represent the actual net military pay earned for the month.
- d. A credit balance in GL Account 5211 indicates a liability for net military pay which has been earned but not paid. A debit balance indicates advances or other overpayments in excess of unpaid amounts.
- e. File CG-3624 to support GL Account 5211.
- f. When CG-3624 has been liquidated, file by month.
4. How to Process Gross Pay Transactions. When the punched card method is used to prepare the regular military payroll, follow the procedure in Comptroller Manual (COMDTINST M7220.27A), Volume II, Disbursing, Part II, chapter 14, sections A through F for developing and recording gross pay data in the accounts. Otherwise, when CG-4243 reporting gross pay entitlements is received, the accounts branch should complete the following data to show:
- a. Transaction Code 32.
- b. Document Type L.
- c. The appropriate fixed expenditure document number.
- d. GL Account 4900, Accounts Payable Clearing Account.

Process CG-4243 after verifying the mathematical accuracy of CG-4243. Then file by month.

3-D-5. Year-End Adjustment of Appropriation. Since the amount of pay due and unpaid is adjusted each month by netting the amounts for the prior and current month on CG-3624, the accruals for unpaid earnings and advance pay as of 30 September are automatically charged or credited to the proper fiscal year. All payroll costs must be charged to the fiscal year in which they were earned.

a. Pay Records in Transit on 30 September. Comptroller Manual (COMDTINST M7220.27A), Volume II, Disbursing, Part II, chapter 14, sections A through F, require ACOs to report by schedule the "unpaid" or "overpaid" status of unclosed pay records coming into their possession after CG-3624 is submitted for the month of September. Attach schedule to CG-3624 submitted subsequent to the month of September. The accounting office will prepare consolidated CG-4243 to give effect to the following entry to the target and expenditure accounts:

<u>TARGET OG</u>	<u>COST CENTER</u>	<u>OBJECT CLASS</u>
DR: 01.01.00 Prior FY	78080	1100
DR: 01.02.00 Prior FY	78080	1130
CR: 01.01.00 Current FY	78080	1100
CR: 01.02.00 Current FY	78080	1130

Reverse the above entry if schedule shows a net overpayment. Attach the schedule to CG-4243.

E. Expenditures for Subsistence and Clothing Issues.

1. Control of Subsistence Expenditures. Accounting offices must use Miscellaneous Accrued Expenditure (CG-3090) to document the accrued cost of subsisting enlisted military members. Establish a fixed accrual during October of each year covering one month's estimated cost of subsisting military enlisted personnel at each Coast Guard and other Government mess. Process subsistence expenditures for each month as a direct charge to the appropriate target and expenditure accounts without liquidating the related fixed accrual. Liquidate the fixed accrual in full when the last related payment is made for the fiscal year.

a. Monthly Review of Accruals. Accounting offices will maintain adequate internal control to ensure a billing document is processed through the target and expenditure accounts for each mess covering the expense of subsisting Coast Guard enlisted members for the prior month. If a billing document has not been received at month-end, establish a second accrual to reflect the estimated subsistence expense of each mess for that month.

3-E-1. b. Quarterly Review of Accruals. Prior to closing the accounts at the end of the quarter, the accounting office must compare the estimated amount of fixed monthly accruals for each mess with actual expense. Adjust the fixed accrual if it differs significantly from the average actual expense for the two prior months.

2. Subsistence Furnished by Navy. When subsistence-in-kind is furnished by a Naval activity to Coast Guard enlisted members, the Navy Subsistence Office sends a bill to Commandant (G-FAC). The bill covers all meals furnished to Coast Guard enlisted members on a servicewide basis, including meals furnished to a reserve members while on Active Duty Training (ACDUTRA) or Inactive Duty Training (INACDUTRA) performing drills.

The financing and accounting for meals furnished to members on extended active duty is accomplished by Commandant (G-FAC) without effect on field accounts, except for subsistence regularly furnished to enlisted personnel assigned to Coast Guard operating units. Commandant (G-FAC) will prepare Inter-Office Transfer Voucher (ITV) to transfer these charges to field accounting offices.

a. Meals Furnished to Coast Guard Reservists. Accounting offices will observe the following procedure with respect to liabilities covering meals furnished to Coast Guard reserve members which are proper for charge to the reserve training appropriation:

1. Responsibility and Action of the Accounting Office.

- (a) Determine the number of meals furnished by Navy activities from endorsement on member's orders or other records.
- (b) Establish liability under the Reserve Training (RT) appropriation for the cost of meals furnished by Navy activities using CG-3090. Use the daily commuted ration rate for establishing the amount of liability.
- (c) Liquidate the liability when ITV is received for Commandant (G-FAC).

2. Vacant.

b. Vacant.

3. How to Handle Unvouchered Clothing Issues. Clothing lockers use Daily Summary of Expenditure Transactions (CG-3097) to report the value of uniform clothing issued to military

3-E-3. (cont'd)..

members for charge to their pay. See Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation, Encl. (V-5) to Part V. Accounting offices will establish internal control to ensure prompt receipt at month-end of CG-3097 from each clothing locker served. If a voucher reimbursing the Supply Fund for all such issues during the month has not been processed prior to closure of the accounts for the month, process CG-3090 to set up an accrual for the unvouchered charges. See section 9-G of this Part for a further discussion of clothing issues.

F. Reserve Military Pay Expenditures.

1. Accounting for ACDUTRA Pay 90 Days or Less. The accounting branch will establish obligations in the accounts based on ACDUTRA orders as provided in section 2-I of this Part. Normally, ACDUTRA orders will not be accrued at month-end. The accounting branch will:

- a. Accrue liability for ACDUTRA expenditures through 30 September prior to closing the accounts on 30 September.
- b. Accrue liability when an order has remained in the open obligation file for 60 days after the stated training period and it is determined training was performed.

Observe the following procedure when processing accrual or payment of ACDUTRA pay:

c. Responsibility and Action of the ACO.

- (1) Prepare Money List (CG-3079), CG-4242, and SF-1166 as shown in Comptroller Manual (COMDTINST M7220.27A), Volume II, Disbursing, Part II, chapter 15.
- (2) Send CG-3079, CG-4242 and SF-1166 to MILPAYCEN, Attention: RES.

d. Responsibility and Action of the Accounting Branch.

- (1) Send original of Active Duty Training Orders (CG-4436) or applicable documentation if deductions are for a one time or final payment to MILPAYCEN, Attention: RES. Hold interim payment forms until the final payment has been made.
- (2) Verify mathematical accuracy and correctness of accounting data on CG-4242.

- 3-F-1. d. (3) Compare amounts shown on CG-4242 with related amounts shown on CG-3079 and SF-1166.
- (4) Make corrections on CG-4242 as required.
- (5) When ACDUTRA order is in the open obligation file, liquidate it as required in chapter 2 of this Part.
- (5) When ACDUTRA order has been accrued, prepare Expenditure Adjustment (CG-4193) to offset the accrual.
- (6) Lot CG-4242 and CG-4193 for entry in the accounts.

2. Federal Taxes Withheld.

- a. Retain federal income taxes, FICA taxes and SGLI deductions withheld from military pay "casual payments", Active Duty for Training and Special Active Duty for Training paid from appropriations 69X0201 and 69X0242 on the paying accounting office's records. Record amounts withheld as liabilities in general ledger accounts within 5 days after receipt of the ACDUTRA orders as follows:
- (1) GL Account 5412 Federal Income Tax Withheld.
- (2) GL Account 5431 FICA Taxes Withheld.
- (3) Account 5440 SGLI Deductions.
- b. Prepare ITVs to transfer gross charges to the accounting office of the applicable target account indicated in the orders. Record deductions for federal income tax, FICA tax and SGLI as liabilities by the accounting office of the paying unit.

3. Examples to record typical transactions in DIAS are:

- a. Charges to paying office funds:

Transaction						
<u>Code</u>	<u>Appn</u>	<u>FY</u>	<u>GL Account</u>	<u>Amount</u>		
20	2		3	4900	\$500.00	gross charge
20	2		3	5412	(100.00)	Fed.tax ded.
20	2		3	5431	(30.00)	FICA tax ded.
20	2		3	5440	(3.40)	SGLI ded.
3X	2		3	4900	500.00	gross charge

- b. Charge to another activity's target requiring the processing of an ITV:

3-F-3. b.(1) Paying office.

Transaction Code	Appn	FY	GL Account	Amount	
20	2	7	99XX	\$500.00	Gross Charge (ITV)
20	2	7	5412	(100.00)	Federal Tax Deduction
20	2	7	5431	(30.00)	FICA tax Deduction
20	2	7	5440	(3.40)	SGLI Deduction
				Net Payment	\$366.60 Cash

(2) Activity charged.

Transaction Code	Appn	FY	GL Account	Amount	
3X	2	7	99XX	\$500.00	Gross Charge (ITV)

4. Examples to record typical transactions in FINAIDS are:

a. Charges to paying office funds:

Transaction Code	Appn	FY	GL Account	Amount	
EA	2	7	2120	366.60	Net Charge
EA	2	7	5412	100.00	FITW Deduction
EA	2	7	5431	30.00	FICA Tax Deduction
EA	2	7	5440	3.40	SGLI Deduction
				500.00	Gross Charge

b. Vacant

TRANSACTION

b. Vacant

5. Commandant (G-FAC) will record the correct employer's portion of the FICA taxes monthly based on the amounts reflected in related field liability account. Annually, as a part of the fiscal year end closing, these deposit liability amounts (credit balances) will be closed (by appropriation) to Headquarters by the use of an ITV. General fiscal year-end closing instructions are defined in chapter 10, sections C and D of this Part.

G. Civilian Pay Expenditures.

1. General. This section defines the procedures for processing the expenditures for civilian payroll, except those affecting Coast Guard Yard Fund which is contained in Part VII of this manual. The civilian payroll accounting entries are automated and centrally recorded at Headquarters into FINAIDS. These accounting entries are based on the Payroll Distribution Summary Report (PDSR) which is automatically generated from the Uniform Payroll System (UPS). The PDSR reflects actual amounts of compensation by object class, employer's benefits by object class, reversal of the prior month accrual, an estimate of accrual liability of pay for the end of the current month and total monthly expenditures.

3-G.2. Payment from Operating Expense (OE) Appropriation. The gross amount of pay earned by both graded and ungraded personnel for each month, related employer contribution for employee benefits and accruals are automatically charged, initially, to the program Cost Centers as follows:

74087 - Civilian Pay Clearing Account - Graded Employees.

74088 - Civilian Pay Clearing Account - Ungraded Employees.

These clearing accounts provide a means of collecting in two program Cost Centers:

- a. Cost Center 74087 and/or 74088 and appropriate Object Class.
- b. Then redistributed to the benefiting Operating Guide and unit, or program Cost Centers using redistribution Object Classes 1937 and/or 1938, respectively.

(1) Recording the Redistribution to Other Operating Guides. The payroll expenditures for graded and ungraded employees are centrally recorded into FINAIDS under the OE appropriation to OG-08 in conjunction with the Civilian Pay Clearing Account and its Object Classes described in Part IV section 3-G of this manual. Subsequently, the expenditures are automatically redistributed in FINAIDS to other OG's according to the PDSR.

(a) OG-30

In the Headquarter's FINAIDS, the redistribution of expenditures appear as follows:

APPN	FY	ATU	OG	COST CENTER	OBJECT CLASS	G/L	AMOUNT
1	X	XX	30.08.00	XXXXX	193X	5251	XXXX.XX
1	X	XX	08.00.00	7408X	193X	5251	(XXXX.XX)

Each field office is required to record entries to offset the centrally recorded expenditures and to redistribute charges to the appropriate OG-30 sub-account which is established for civilian payroll charges, as follows:

OG	COST CENTER	OBJECT CLASS	G/L	AMOUNT
30.08.00	7408X	193X	5250	(XXXX.XX)
30.XX.XX	7408X	193X	5250	XXXX.XX

3-G-2. b. (1) (b) OG-19 or other Industrial OG's  
 In the Headquarter's FINAIDS, the redistribution of expenditures appears, as follows:

APPN	FY	ATU	OG	COST CENTER	OBJECT CLASS	G/L	AMOUNT
1	X	XX	08.19.00	XXXXX	193X	5251	XXXX.XX
1	X	XX	08.00.00	7408X	193X	5251	(XXXX.XX)

Each field office is required to record entries to offset the centrally recorded expenditures by first reversing the cost data in OG 08.19.00 and secondly charging the same amount to the Industrial OG. These entries should appear as follows:

APPN	FY	ATU	OG	COST CENTER	OBJECT CLASS	1/G/L	AMOUNT
1	X	XX	08.19.00	XXXXX	XXXX	XXXX	(XXXX.XX)
1	X	XX	XX.XX.XX	2/XXXXX	XXXX	XXXX	XXXX.XX

3. Payment from Other CG Appropriations. The total amount of payroll expenditures is based on PDSR (which includes the amount paid during the month, less prior month accrual, plus end accrual) for each month and charged directly to the benefiting program or project Cost Center for that appropriation. These entries appear in FINAIDS as follows:

APPN	FY	ATU	OG	COST CENTER	OBJECT CLASS	G/L	AMOUNT
EA	X	XX	XX.XX.XX	XXXXX	XXXX	5250	XXXX.XX

4. Amount Paid. For all appropriations, the total amount paid (which included gross pay and the employer contributions) in the month payment was made. These entries result from the PDSR at the appropriation totals level. In Headquarter's FINAIDS, these entries are as follows:

APPN	FY	ATU	COST CENTER	G/L DEBIT	G/L CREDIT	AMOUNT
MG	X	XX	XXXXX	5250	9399	XXXX.XX

1/ Because real Object Class data 11XX and 12XX are recorded in OG-08 in FINAIDS, the Object Classes used in the above entries should zero out. To avoid duplication of object data, industrial object 117X, 118X, 119X, 127X and 193X, should zero out.

2/ OG 19 or benefiting OG's (i.e. 30, 41, 45, etc.) of industrial jobs.

3-H. Pay and Allowances - Members of Public Health Service (PHS) and Other Armed Services.

1. How to Process Disbursement for the Services. Payroll vouchers policy covering payments to members of PHS and other Armed Services will be prepared as provided in United States Coast Guard Pay Manual (M7220.29). Field accounting offices will process these payroll vouchers through the accounts as "Disbursement" only. Disbursement Document (CG-4244) will be prepared to show accounting data as follows:

TRANS	DOC		INV	EXP
CODE	TYPE	APPN	NO.	NO.
22	L	1	1/	2/
G/L		VOUCHER		
ACCT.		SCHEDULE NO.		AMOUNT
9999		2/		XXX.XX 3/

1/Payroll number.  
2/SF-1166 number  
3/Net amount paid.

At the end of each month, prepare ITV to transfer these payments to Commandant (G-FAC).

2. Vacant

I. Expenditures for Recurring Services.

1. Establishing Fixed Accrual. The accounts branch should establish fixed accrued expenditures at the beginning of the fiscal year to cover one month's estimated cost of each recurring service. Recurring services include utility services (gas, electricity, telephone, water, etc.), rental charges (land, buildings, machines, etc.), and any other type of service which is paid on a recurring basis. The accounts branch should establish a fixed series of expenditure document number (such as 40XXX). This will result in those accruals being listed together on month-end Accounts Payable (AP) listings. Following are procedures for recording these fixed accruals:

- 3-I-1. a. Responsibility and Action of the Accounts Branch.
- (1) Prepare original and one copy of Miscellaneous Accrued Expenditure (MAE) (CG-3090) to cover each anticipated recurring service charge during the first billing period in the fiscal year.
  - (2) Send the original CG-3090 to the data clerk for processing.
  - (3) File the original CG-3090 after it is processed to support the related general ledger liability account.
  - (4) Perform necessary coordination with the data processing activity.
- b. Responsibility and Action of the Pay and Voucher Branch.  
File the copy of CG-3090 in alphabetical order by payee.
- c. How to Process Bills. When bills covering recurring services are received, they should be audited as required by Part IV, section 2-D of this manual and then processed as follows:
- (1) Responsibility and Action of the Pay and Voucher Branch.
    - (a) Obtain applicable MAE number from copy of CG-3090 in the fixed accrual file. Update related data.
    - (b) Complete covering Disbursement and Expenditure Document (CG-4242) to show summary data.
    - (c) Post the amount paid and period of service to the related CG-3090.
    - (d) Prepare covering Voucher and Schedule of Payments (SF-1166) and send documents to the accounts branch. See section 3-B of this Part.
  - (2) Responsibility and Action of the Accounts Branch.  
Process SF-1166 and CG-4242 for entry in the accounts. See Part III, chapters 6 and 7 of this manual.
    - (a) Omit recording payment data on the original CG-3090 since this data is recorded on copy of CG-3090 by the pay and voucher branch.
    - (b) Vacant.
2. Review of Accruals. Since the fixed accrual for recurring services is established for only one billing period, these accruals must be frequently reviewed to determine that all accruals are current and in the proper amount.

- 3-I-3. a. Monthly Review. If a bill is not paid in the month following that in which services were received, a second accrual must be processed to establish liability for expense in the second period. For example, a bill covering services for the month of October should be paid in November or a second accrual must be established for November. The procedure is as follows:
- (1) Responsibility and Action of the Pay and Voucher Branch.
    - (a) Perform necessary file review.
    - (b) Prepare Expenditure Document - Journal Voucher (CG-4243) (original and one copy) for unpaid service charges.
      1. Obtain amount of accrual from related CG-3090.
      2. List each accrual as a separate line item.
      3. Show "Various recurring cost accruals for month" in "Payee Name" block.
    - (c) Send both copies of CG-4243 to the accounts branch.
  - (2) Responsibility and Action of the Accounts Branch.
    - (a) Process original CG-4243 prior to closing accounts for the current month.
    - (b) File original CG-4243 in the AP file.
    - (c) Retain a copy of CG-4243. Use this copy to offset accrual in the next month.
    - (d) Establish internal controls to ensure that CG-4243 for unpaid service charges are processed prior to closing accounts for the month.
- b. Quarterly Review. The Comptroller or Chief, Administration Division should designate an individual to perform a quarterly review of the propriety of the estimated accruals established on CG-3090. These estimates may vary from actual due to seasonal or other changes. The person responsible for the quarterly review should process an Expenditure Adjustment (CG-4193) to adjust the amount accrued when there is a variation from actual amounts paid of more than \$25.
4. Liquidation of Fixed Accrual. At the beginning of the fiscal year, fixed and other estimated accruals for unpaid recurring services chargeable to the prior fiscal year appropriation will remain in the accounts. When a bill is received for these prior FY accruals, the pay and voucher branch will prepare a CG-4244 for the actual amount paid. The accounts branch will process the CG-4244 and liquidate the related accrual in the normal manner.

3-J. Transportation and Travel Expenditures.

1. How to Process Government Bills of Lading (GBL) and Government Transportation Request (GTR). Accounting offices will observe the following guidelines when processing GBL and GTR transactions:

a. How to Record Accrued Expenditure. Comptroller Manual (COMDTINST M4600.11), Volume II, Transportation, and the Comptroller Manual (COMDTINST M4600.8A) Volume IX, Travel, requires the issuing office to furnish the accounts branch one copy of each GBL (SF-1103) or GTR (SF-1169) issued. TONO's can be found in block 11 of GBL's for members transferring between duty stations. For members being released from active duty or being discharged, a 9 digit identifying number will appear in Block 11. Use these documents instead of Expenditure Document and Journal Voucher (CG-4243) to record the expenditure in the accounts. Observe the following when coding expenditure data:

DIAS ATUs

- (1) Enter the TONO or identifying number in the "Obligation or Invoice No." field when coding GTRs, and GBLs covering shipment of household goods (HHG). The 5 digit TONO shall be preceded by a 1 digit fiscal year (FY) indicator.
- (2) Use the GBL or GTR number as the "Expenditure or Invoice No." field. See sample entry below:

32/T/1/6/09/20/31/00/71109/2211/664581/8657634/5192/\$000000

FINAIDS ATUs

- (1) Enter the TONO or indentifying number in the "Primary Document Reference" field when coding GTRs and GBLs covering shipment of HHG. The 5 digit TONO preceded by DG" and a 1 digit FY indicator shall be left justified in that field.
- (2) Enter the GBL or GTR number in the "Secondary Document Reference" field. Procede the GBL and GTR numbers with "W" and left justify. See sample entries below:

EA/N/1/6/99/20/31/00/78040/2211//DG664581/WO761832/5192/\$000000  
EA/N/1/6/99/20/31/00/78040/2211/DG664581/WO761832/5192/\$000000

3-J-1. b. How to Process Bills. The following procedures prescribe the use of Disbursement Document (CG-4244) when processing carrier bills for payment. The memorandum copy of Public Voucher For Transportation Charges (SF-1113a) may be used instead of CG-4244.

(1) Responsibility and Action of the Pay and Voucher Branch.

- (a) Prepare separate CG-4244 for each carrier and appropriation chargeable. If the payment being made is not a final payment, place a "P" to the right of the disbursement amount to indicate a partial payment.
- (b) Attach the copy of SF-1113a to CG-4244.
- (c) Send these documents to the accounts payable clerk in the accounts branch.
- (d) Pull related GBL or GTR from the open payable file. If there is no document in the open payable file, establish an accrual for the item being paid providing the bill was not previously paid.
- (e) Place the following inscription on copy of the GBL or GTR using a rubber stamp:

BU SCH \_\_\_\_\_  
!AMT PD \$ \_\_\_\_\_  
!Date \_\_\_\_\_!  
! \_\_\_\_\_!  
! \_\_\_\_\_!

- 3-J-1. b. (1) (f) Complete rubber stamp inscription to show appropriate disbursement data.
- (g) Place copy of GBL or GTR in a "Paid This Month" suspense file.
- (h) Send CG-4244 to the data entry clerk for processing. See Part III, chapter 5 of this manual.
- (2) Vacant.
- c. Excess Costs. When excess costs for shipment of HHG are incurred due to reasons stated in Comptrollers Manual (M4400.13), Volume III, Supply/Property and Transportation, Part X, the member for whom shipment was made will refund the Coast Guard. Refer to:
- (1) Section 7-B of this part for establishing account receivables.
- (2) Chapter 8 of this part for collection process guidance.
- d. Responsibility of the Authorized Certifying Officer (ACO).
- (1) Determine and compute excess costs per Comptrollers Manual (M4400.13), Volume III, Supply/Property and Transportation, section X-1-B.
- (2) Ensure account receivable is established.
- (3) Promptly notify and collect excess costs from members in a pay status. See Comptrollers Manual (M7220.27A), Volume II, Disbursing, chapter 13.
- (4) Ensure control is exercised to credit the applicable appropriation when deductions from pay are made or collections are received.
- (5) Coordinate with the Transportation Officer (TO) to ascertain the propriety and accuracy of computed excess costs.
- e. Responsibility of the TO.
- (1) Determine and compute excess costs incurred by members in a non-pay status.
- (2) Ensure that these members pay, in advance of making shipment, the excess costs to the responsible collection clerk.
- (3) Notify the ACO of excess costs for any reason other than excess weight, such as, special or extra services requested by members in a pay status.

3-J-2. Criteria for Transportation Services Procured Under Commercial Forms in lieu of GBL's. Federal Property Management Regulations (FPMR) provides discretionary authority for the use of commercial forms and procedures (CF&P) in lieu of GBL's for certain types of transportation services. The Department of Transportation has determined that the use of GB&P is more efficient and economical than use of GBL's for materiel shipments for which charges do not generally exceed \$100, subject to conditions as follows:

- a. Transportation charges do not generally exceed \$100 per shipment.
- b. A letter of agreement is executed by each participating carrier (or agent) signifying acceptance of the arrangements. See Figure 3-1. (The completed agreement form is forwarded to: General Services Administration (FTA), Office of Federal Supply and Services, Washington, D.C. 20406. After receipt of the "Acknowledged By" copy from GSA, the services of the carrier may be used).
- c. Shipping activities and carriers agree on billing arrangements.
- d. Restrictions on the use of Foreign-Flag carriers as set forth in FPMR 101-41. 302-4(b) are adhered to by shipping activities.
- e. All charges for transportation services furnished under commercial documentation are paid to the origin carrier or Forwarder and are not waived to any other carrier or forwarder.
- f. Single-parcel shipments via express, courier, small package, or similar carriers without regard to shipping cost, if the parcel shipped weighs 70 pounds or less and does not exceed 108 inches in length and girth combined.
- g. Multi-parcel shipments via express, courier, small package, or similar carriers for which transportation charges do not exceed \$250 per shipment.
- h. The property shipped is not: Class A, B, ammunitions or explosives; Household Goods (HHG); Unaccompanied Baggage (UB); classified for security purposes or designated as sensitive; of such unusual value that it should be shipped only under the controls of the GBL; or Signature Security Service (SSS).

3-J-3. Payment and Control of Commercial Bills. Payment of charges for transportation services procured on commercial forms may be made prior to or upon completion of service and at either origin or destination only upon presentation by the origin carrier or forwarder of the usual ticket, receipt, bill of lading, airbill, waybill, or equivalent document covering the service involved, subject to later recovery by deduction or otherwise of any payment made for any service not received as ordered by the United States. The commercial document shall be clearly annotated to indicate the point at which payment shall be made. Also, the bill must contain the unit's Operating Facility (OPFAC) number. Further, regarding shipments paid at origin, the consignee or receiver of a shipment not delivered in good order shall notify the shipper so that proper claim action may be initiated.

- a. Payment From Imprest Funds. The U.S. General Accounting Office (GAO) has authorized payment of transportation charges in cash from imprest funds. Commands with an imprest fund cashier may elect to pay the carrier in cash for services prescribed in Sec. 3-J-2, provided this procedure is acceptable to the carrier. Payments made from imprest funds are subject to GAO regulations and other applicable statutory limitations.
- b. Payment From Other Than Imprest Funds. The Transportation Officer (TO) and/or the local ACO must assure that the carrier is familiar with the billing arrangement prior to engaging the carrier for services. The following methods may be suggested to the carrier:

- (1) The carrier submits up to 20 commercial bills of lading (CBL's) with a covering invoice or freight bill and a SF-1113. Figure 3-4 is a sample of SF-1113 for the batched submission of several CBLs with a covering invoice. Note that it is not necessary to itemize each CBL on the SF-1113; only the total number of CBLs included and the total dollar value should be shown. The payee certification must be signed. If this method is utilized, the carrier is not required to stamp and sign the reverse side of the CBL with the payee's certification.
- (2) The carrier submits a SF-1113 as well as the original freight bill or invoice and the original CBL. This method equates to submitting one SF-1113 for each CBL. The payee certification must be signed when the SF-1113 is submitted.
- (3) Carrier submits the original CBL and the original freight bill or invoice. A SF-1113 is not required. GSA has determined that the contractor's invoice form meets the requirement of 41 CFR 101-41.304-2(d) 2 regarding payment of charges and is a proper invoice for payment and for the purpose of compliance with the Prompt Payment Act.

- 3-J-4. How to Process Meal Tickets (MT). Accounting offices will observe the following guidelines when processing MT transactions.
- a. How to Record Accrued Expenditure. Comptroller Manual (COMDTINST M4600.8), Volume IX, Travel, requires the issuing office to furnish the accounts branch one copy of each Meal Ticket Uniformed Services (DD-652) issued. Use this copy of DD-652 instead of CG-4243 to record the MT in the accounts as an accrued expenditure in the normal manner. Use the MT number as the "Expenditure Document No." when inscribing the expenditure data on the MT.
  - b. How to Process Bills. Use CG-4244 when processing the vendor's bill for payment. A copy of the payment document may be used instead of CG-4244. Observe the normal procedure in processing the CG-4244. Establish an obligation for the item being paid if there is no document in the open payable file and the bill was not previously paid. File paid copies of MTs in numerical order.
5. How to Process Military Standard Transportation and Movement Procedure (MILSTAMP) Transactions. Comptroller Manual COMDTINST M4600.11 (series), Volume II, Transportation, covers MILSTAMP and requires the shipping activity to furnish the accounts branch one copy of each Transportation Control and Movement Document (TCMD) (DD-1384) issued. Field accounting offices use this copy of DD-1384 to establish an accrued expenditure for the estimated transportation expense when it is chargeable to funds issued to the field.
- a. TCMDs Covering Movement of HHG. If the movement of HHG is chargeable to a Headquarters travel sub-account, the field accounting office will not accrue the DD-1384. However, send the copy of these DD-1384s to the pay and voucher branch for entry to HHG Shipment Record (CG-4140). See Comptroller Manual COMDTINST M4600.11 (series), Volume II, Transportation. When the weight allowance for shipment of HHG is exceeded, the pay and voucher branch should send a letter request to Commandant (G-FAC) for actual cost of the shipment. Include the member's name, TONO, month and year of shipment, origin and destination of shipment in the letter.
  - b. How to Process MILSTAMP Payments. Bills for Coast Guard shipments moving via the DOD transportation system will be presented to Coast Guard Headquarters for payment. Commandant (G-FAC) will transfer payments to liquidate liabilities established by field accounting offices. Payments covering movement of HHG chargeable to a Headquarters travel sub-account will not be transferred to field accounting offices.

- 3-J-6. Travel Reimbursement Expenditures. The accounts branch will use CG-4242 to simultaneously record travel reimbursements expenditures and the disbursements, based on the travel reimbursement voucher.
- a. Fiscal Year-End Travel Costs. Prior to closing accounts at fiscal year-end, the accounts branch must:
- (1) Follow-up with the responsible office to determine if the travel was performed. If not, cancel.
  - (2) If yes, prepare CG-4243 to record the estimated amount of travel reimbursement earned through 30 September as indicated by the unliquidated travel obligation. Liquidate in full each obligation applicable to the fiscal year then current when the accrual is processed. When CG-4242 is received covering payment of an established accrued liability, offset the accrual.
- b. Vacant.
7. How to Adjust Accrued Expenditures. Bills generally differ in amount from the related accrued expenditures necessitating adjustment of the accrual. The accounts branch will prepare CG-4243 to fully liquidate the AP when the disbursement data is processed in the case of MIs, MILSTAMP, GBLs and GTRs for permanent change of station (PCS) travel.
- K. MILSTRAP Expenditures.
1. MILSTRIP Bills. This section contains instructions for processing MILSTRIP billings and updating the accounts by use of the EAM billing card. Use the local procedures governing use of SURF system.
  2. Basis for Mechanizing Expenditure Transactions. The procedures in this section are designed for mechanically processing a large number of MILSTRIP expenditure transactions and reducing the clerical effort required to record transactions in accounts. This section provides a method of mechanically liquidating individual MILSTRIP obligations and producing an EAM expenditure card to record the related expenditures. A total of individual obligations liquidated is developed mechanically for entry to the target-expenditure control based upon a register produced by the EAM activity. If the bills cover a small number of expenditure transactions, consider following the manual procedures in section 3-B of this Part instead of these procedures. If billings contain a large volume of repetitive transactions, modify these procedures by adopting batch-coding techniques.

3-K-3. Control of Transactions. MILSTRIP bills processing requires that a control be maintained over the transactions. MILSTRIP Bill Processing Sheet (CG-4275) provides this control. An expenditure document number, general ledger account, document type code and the bill total are entered on CG-4275 and become common data for each detailed transaction throughout the entire processing.

4. How to Process MILSTRIP Bills. It is first necessary to determine if an item was previously obligated so that the EAM billing cards may be sorted in two groups:

GROUP 1 - Previously obligated (funded from target accounts)

GROUP 2 - Not previously obligated (funded from sub-target)

The billing cards may be sorted manually by observing the fund codes or mechanically by using EAM sorting techniques. Groups 1 and 2 may be processed on a combined CG-4275 when single bill covers both groups. The procedure for processing each group follows:

a. Group One Cards.

(1) Responsibility and Action of the Voucher Clearing Desk Clerk.

(a) Receive bill, EAM listing and billing cards from billing activity.

(b) Complete heading of CG-4275.

(c) Send CG-4275 and billing cards to the EAM activity.

(d) Hold bill and MILSTRIP listing in suspense file.

(2) Responsibility and Action of the EAM Activity.

(a) List billing cards, producing totals by fund code and a grand total of billing cards.

(b) Compare grand total with bill total shown on CG-4275 for equality.

1. Initial CG-4275 if totals are equal.

2. If totals are not equal, return CG-4275, billing cards and fund code listing to the voucher clearing desk.

3-K-4. a. (3) Responsibility and Action of the Voucher Clearing Desk Clerk.

- (a) Compare the MILSTRIP listing with the fund code listing.
- (b) Determine cause of differences.
- (c) Provide the EAM activity with additional data necessary to bring billing cards and bill listing into agreement.
- (d) Return CG-4275 and billing cards to the EAM activity.

(4) Responsibility and Action of the EAM Activity.

- (a) Repeat step 3-K-4.a(2) (a) above.
- (b) Follow EAM procedures for matching billing cards with deck of MILSTRIP Suspense Expenditure cards. Gang punch the following data and reproduce on matched MILSTRIP Suspense Expenditure Cards:

DESCRIPTION	CARD COLUMNS
Transaction Code (30)	1-2
Expenditure Doc. No. (Obtain from CG-4275)	45-52
GL Account 5122 - AP - Government Agencies - Other	59-62
Amount	71-80

- (c) Return the following to the voucher clearing desk:
  - 1. The matched suspense expenditure cards with a listing appropriately headed showing totals by appropriation and expenditure document number.
  - 2. Listing of unmatched items appropriately headed showing totals by requisitioner number and fund code, and grand total of unmatched items.
  - 3. Completed CG-4275.
  - 4. Completed billing cards.

3-K-4. a. (5) Responsibility and Action of the Vouchering Clearing Desk Clerk.

- (a) Enter appropriation totals on line 1 of CG-4275 from listing of matched expenditures.
- (b) Enter total of listing of unmatched cards in column (6), line 2, of CG-4275.
- (c) Ensure that grand total (column (6), line 4) equals amount on bill.
- (d) Prepare summary of CG-4243 by appropriation for matched cards. Place the expenditure amount and the following legend on one line:  
  
"See attached expenditure cards."
- (e) Prepare covering lot sheet. See Part III, chapter 6 of this manual. Show no obligation-liquidation amount on lot sheet. Enter lot number(s) on appropriate line of CG-4275.
- (f) Send lot sheet and CG-4243 with expenditure cards to the control clerk for processing.
- (g) Research listing of unmatched items against MILSTRIP document file to determine whether the billing document number is erroneous and/or that the requisition was not previously obligated. See section 2-E of this Part.
- (h) Prepare CG-4243 to enter items on unmatched listing in the accounts. If billing documents number is erroneous, code item separately using obligation number under which entered in the system, transaction code 30. If obligation was not previously established, code items in summary for like accounting data (from fund codes total by requisitioner number). Use transaction code 32. Attach unmatched listing to CG-4243.
- (i) Enter appropriation totals on line 2 of CG-4275. Ensure that CG-4275 cross-foots to column (6).
- (j) Repeat steps 3-K-4.a(5) (e) and 3-K-4.(a) (5) f above.
- (k) Attach CG-4275 to the bill.
- (l) Send the bill and supporting list to the pay and voucher branch for processing.

- 3-K-4. a. (6) Responsibility and Action of the Pay and Voucher Branch. Process bill for payment as provided by section 3-B of this Part. Enter appropriation charges on line 8 of CG-4275. Compare line 8 totals with line 4 totals for equality.
- (7) Responsibility and Action Voucher Clearing Desk Clerk.
- (a) Destroy EAM and listings of matched cards.
  - (b) Retain billing cards in a suspense file until end of fiscal year.
- (8) Responsibility and Action of the Control Clerk.
- (a) Receive MILSTRIP Expenditures and Obligation Liquidation Register from EAM activity.
  - (b) Prepare lot sheet for total amount of obligation liquidations shown on register and enter in the target-expenditure control. Do not send this lot sheet to EAM activity.
- b. Group 2 cards.
- (1) Responsibility and Action of the Voucher Clearing Desk Clerk.
- (a) Receive bill, EAM listing and billing cards from billing activity. See 3-K-4.a(1)(b) above.
  - (b) Prepare CG-4275 as in step 3-K-4.a(1)(b) above.
  - (c) Follow step 3-K-4.a(1)(c) and 3-K-4.a(1)(d) above.
- (2) Responsibility and Action of the EAM Activity.
- (a) Follow steps 3-K-4.a(2)(a) and 3-K-4.a(2)(b) above.
  - (b) Follow EAM procedures for producing deck of summary expenditure cards or lists billing cards in unmatched format totaled by cost account, fund code and expenditure document number.
  - (c) Send CG-4275 to voucher clearing desk with the listings of summary expenditure cards totaled by appropriation and expenditure document number with related summary expenditure and billing cards, or listings of billing cards with related billing cards.

- 3-K-4. b. (3) Responsibility and Action of the Voucher Clearing Desk Clerk.
- (a) Enter appropriation totals on line 3 of CG-4275 from listings.
  - (b) Compare grand total (column (6) line 4) of CG-4275 with amount of bill for equality. If totals are unequal, take appropriate action to make them agree.
  - (c) Prepare summary CG-4243 by appropriation for summary expenditure cards or from listing of billing cards. Attach EAM listings of billing cards to CG-4243.
  - (d) Prepare covering lot sheet. See Part III, chapter 6 of this manual. Enter lot number(s) on line 7 of CG-4275.
  - (e) Send lot sheet and CG-4243 with summary expenditure card or listing of billing cards to control clerk for processing. See Part III, chapter 6 of this manual.
  - (f) Retain billing cards in suspense file until end of fiscal year.
  - (g) Attach CG-4275 to the bill.
  - (h) Send the bill and supporting list to pay and voucher branch for processing.
- (4) Responsibility and Action of the Pay and Voucher Branch.
- (a) Process bill for payment as required in, section 3-B of this Part. Complete line 8 of CG-4275. Compare line 8 totals of CG-4275 with line 4 totals for equality.
  - (b) Vacant.
- (5) Responsibility and Action of the Control Clerk.
- (a) Receive the approved bill from pay and voucher branch for processing.
  - (b) Process bill for payment at required in section 3-B of this Part.

3-K-5. How to Process Intra-Coast Guard Issues MILSTRIP. The Coast Guard requires that MILSTRIP documents covering issues by a Coast Guard Supply Depot are to be sent to the EAM activity for preparation of EAM billing cards and listing. The billing cards are then used to update the target and expenditure accounts. The procedures follows:

a. Responsibility and Action of the Inventory Control Point.

- (1) Prepare transmittal letter at prescribed intervals. Include the number and total dollar value of issue documents in transmittal letter. Attach an adding machine tape of individual document amounts to the transmittal letter.
- (2) Send the letter and attachments to the accounts branch.

b. Responsibility and Action of the Accounts Branch.

- (1) Prepare covering CG-4275 completing heading and showing the total value of issue documents. Do not complete parts A, B and C of CG-4275.
- (2) Send CG-4275 and cards to the EAM activity.
- (3) Retain transmittal letter and adding machine tape in a suspense file.

c. Responsibility and Action of the EAM Activity.

- (1) Follow EAM procedures for preparing billing listing.
- (2) Compare total of EAM billing listing with the total amount of issue cards shown on CG-4275.
- (3) Initial CG-4275 if totals are equal and return all documents to the accounts branch.
  - (a) If totals are not equal, send the listing, billing cards, and CG-4275 to the accounts branch for research and purification.
  - (b) Accounts branch will determine reasons for discrepancy and take corrective action.
  - (c) Accounts branch will return listing, billing cards and CG-4275 to the EAM activity.
  - (d) EAM activity repeats steps (1), (2) and (3) above.
- (4) Accounts branch processes listing and billing cards in as required in section 3-K-4 above, except GL Account 5121 is used instead of 5122.

3-L. Advance Payments and Other Government Agencies, Individuals and Firms.

1. Authority for Advance Payments. Authority for advance payments are in:
  - a. Joint Travel Regulations (JTR) and Comptroller Manual (COMDTINST M4600.8), Volume IX, Travel for military members.
  - b. DOT Travel Manual (DOT Order 1500.6) for civilian employees.
  - c. 41 USC 255 and 10 USC 2307. Limited authority to make advance payments under certain contracts is now recognized by statute. For authorized advance payments, see section 4-B of this Part.
2. Recording Advances as an Asset. When advances are paid, record them as an asset in the accounts. Use general ledger accounts in the 24XX series. As amounts are earned by the vendor, that portion of the asset will be costed. At that point an expenditure may be recorded. Outstanding obligations are not liquidated when an advance is made.
3. Support for General Ledger Accounts. File a copy of the SF-1166 and Voucher for Transfers Between Appropriation and or Funds (SF-1080) or other approved form) to support the balance of the general ledger advance account. Maintain current follow up of documents in this file to secure timely liquidation of outstanding advances. File liquidated advance documents numerically by TONO number.
4. How to Liquidate Travel Advances. Liquidate the travel advances and related travel obligations when travel reimbursement voucher is processed and the expenditure is recorded. Complete Disbursement and Expenditure Document (CG-4242) and or CG-4244.
  - a. Show on lines for disbursement and expenditures data the total amount of travel expense incurred as a charge to proper cost center and object class; indicate the obligation document to be liquidated and the voucher schedule number as the expenditure document reference.

3-L-4. b. Show on line for disbursement data the amount of the advance being liquidated as a credit entry. Indicate the applicable general ledger advance account (24XX) in the "General Ledger Account" column and the obligation document (TONO or order number) in the column captioned "Expenditure Document Number".

c. Since travel advances are unfunded transactions and not posted to target and expenditure accounts, the accounting office paying the advance will retain the advance if they will settle the related travel claim. When the claim is settled, transfer the total travel cost, if applicable to another accounting office, to the appropriate accounting office by Inter-office Transfer Voucher (ITV).

When a travel advance is made by an accounting office, and it is known the related travel claim will be submitted to another office for settlement, the advance payment should be transferred by ITV to the accounting office which will settle the claim.

d. Claims and advances for OGS 20, 56.01 and 56.02 are not transferred to Commandant (G-FAC) unless this claim is to be settled at Headquarters. Otherwise, they are retained on the books of the settling office.

e. Occasionally, other armed forces activities pay Coast Guard members' advances. These advances are reported to Commandant (G-FAC) for disposition to local accounting offices. Commandant (G-FAC) will prepare an ITV to transfer the advance to the Coast Guard activity that will settle the claim. See section 4(c) above.

5. How to Liquidate Other Advances. Make appropriate liquidation against the advance account when a report is received indicating that service has been rendered or when a progress report is received indicating partial completion. Complete CG-4242 or CG-4243 to show charge to the proper cost center and object class; show the applicable general ledger advance account (24XX) to be credited in the "General Ledger Account" column in the amount of the advance liquidated; and insert order number for which advance payment is to be applied in the "Expenditure Document Number" column. Indicate liquidation data (report reference, date and amount) on the document which supports the general ledger account.

- 3-L-5. a. Estimated Cost. If report of completion does not contain actual cost, use estimated amount to cost the advance and adjust to actual cost upon receipt of actual cost report. When the estimated cost is less than the amount of the advance, charge cost and credit the advance for the amount of the estimate. When cost is more than the advance, charge cost for the estimated expense, credit the advance account for the amount of the advance and credit appropriate payable account for the difference. If the final cost is greater than the amount of the advance, liquidate the difference by voucher payment.
- b. Vacant.

M. Recording Expenditure Accruals - Contracts, Purchase Order, etc.

1. Accruals for Contracts, Purchase Orders, etc. Prior to closing the accounts at the end of each month, accounting offices must ensure:
- a. Accrued expenditures are recorded for all unvouchered receiving reports on-hand evidencing receipt and acceptance of goods and services through the end of the month.
- b. Accrued expenditures are recorded for all known deliveries of goods and services for which receiving reports may not be available, such as fuel deliveries for vessels, etc.
- c. Accrued liabilities are established for bills and invoices received for which funds are obligated but receiving reports may not be available.

Note: A formal receiving report is not required to establish the accrued liability any evidence or knowledge that material or services has been received may be used.

2. Accruals for Progress Payments. When progress payments are to be made in accordance with the terms of a contract, accounting offices will record the amount of performance reported by the contractor as an accrued expenditure. Reduce the related obligation in the amount of the accrual. When the contractor's bill is processed for payment, liquidate the accrued liability in the amount of the net payment to the contractor after deductions for all "holdbacks" in settlement of the vouchers. If the payment amount is less than the amount accrued, retain the difference in the accounts as an AP. Liquidate the AP in full when final settlement of the contract is made, based on actual delivery of goods or services.

3-N. AP File.

1. How to Maintain the File. After recording AP and accrued liability documents in the accounts, file them in the following sequences:

- a. Appropriation.
- b. General ledger.
- c. Document number.

Retain the documents in this file to support the related general ledger account balance.

2. How to Reconcile the File. At the end of each month, the data processing activity will furnish the accounts branch an Open Accounts Payable Listing. The listing of documents will be in the same sequence as the supporting document file. When according documents are prepared to correct errors discovered in verifying the listing, they may be processed during the month following that for which verification was made. Reconcile the listing and document file as follows:

- a. Responsibility and Action of the AP Clerk.

- (1) Receive Open Accounts Payable Listing.
- (2) Compare the document amount in the open document file with the listing amount.
  - (a) If the amounts do not agree, process required documents to make the listed amount and document file agree.
  - (b) Indicate corrective action taken on the listing and adjust totals as required.
- (3) Reconcile total amount shown on the listing for each general ledger account with the related general ledger account. Show on listing any adjustments necessary to effect reconciliation.
- (4) Files listing chronologically.
- (5) Retain copy of 30 September listing for GAO and Inspector General audit use.

3-N-3. Quarterly Review of the File. At the end of each calendar quarter, conduct a review of the open document file to determine if any documents must be adjusted or cancelled. Do not conduct follow-up correspondence with carriers relative to payments covering GBLs or GTRs. Following is the minimum verification required:

a. Check GBLs, GTRs and MTs to assure billing instructions to the vendor are proper.

(1) When the document indicates that the bill is to be sent to another Coast Guard office, take appropriate action as follows:

(a) If the expense is a proper charge to another Coast Guard office, prepare an ITV to remove the liability from that ATUs accounting records and transfer the liability to the proper ATU for accrual.

(b) If the expense is a proper charge to the office holding the document, send a request for an ITV to the other office.

(2) Check GBLs, GTRs and MTs in the file over three months against the paid files to determine if payment was made.

(a) If review discloses no previous payment, cancel the payable in these categories:

1. Government GBLs. When a period of one year or more has elapsed since date of shipment.

2. GTRs and MTs. When period of one year or more has elapsed since date of issue.

(b) Vacant.

(3) Check other documents in the payable file against the paid document files to determine if payment has been made.

(a) If no previous payment was made and goods or services were received, send written request for billing to the vendor.

(b) If the liability to a vendor is \$100 or less and the bill is not received six months after the date of written request for a bill, prepare an accounting entry to remove it from the accounts.

- 3-N-3. a. (3) (c) If the liability is over \$100, send a second written request to vendor. Prepare an accounting entry to cancel AP if billing is not received 6 months after date of second request.
- (4) Cancel the payable by preparing a reversal expenditure entry using the accounting classifications originally charged.
- (5) Maintain a file of cancelled payable documents with copy of the follow-up letters attached. Retain documents in this file for 10 years after the date the claim accrued in event bill is subsequently received.
- b. Vacant.

0. The Voucher Register.

1. Purpose of Register. The Voucher Register is used with the DIAS and must be prepared weekly by the data processing activity. Disbursement transactions (transaction code series 20) processed during the week are matched with the related expenditure transactions (transaction code series 30). During this matching and listing process, the related payables are liquidated. The Voucher Register provides a printed record of these liquidations. The format of the report may vary according to local procedures.
2. Types of Voucher Registers. The Voucher Register must be prepared in duplicate and consist of separate listings as shown below. Some local systems will have more automated techniques.
- a. GL Account 4900 (Accounts Payable Clearing Account). The accounts branch will process the GL 4900 accounts payable clearing account register as follows:
- (1) Examine the register to ensure difference amounts for each expenditure document number is zero and the total difference for GL account 4900 is zero. If the register does not reflect all zeros in the difference column, take action to make GL Account 4900 expenditure and disbursement transactions agree.
- (2) Show corrective action taken on the original of the Voucher Register.
- (3) File original Voucher Register chronologically and destroy copy.

- 3-0-2. b. GL Accounts 51XX and 52XX (Accounts Payable and Accrued Liability). The accounts branch will process the GL 5100 accounts payable and GL 5200 accrued liabilities listing to:
- (1) Compare difference amounts shown on the Voucher Register with balance amounts reflected on individual documents in the open payable files. If amounts do not agree, takes required action to bring them into agreement.
  - (2) Show corrective action taken on the original of the Voucher Register.
  - (3) File original Voucher Register chronologically and destroy copy unless needed for local purposes.
  - (4) Follow procedure in section 3-J of this Part when processing the Voucher Register for GL Account 51XX transactions.
- c. GL Accounts 99XX (Reciprocal). Separate Voucher Registers are prepared for GL Accounts 99XX disbursement and 99XX expenditure transactions. The disbursement voucher register lists payments made for other administrative target units and indicate that ITVs must be prepared. The expenditure voucher register lists expenditures processed from ITVs received from other ATUs. The accounts branch will process the 99XX Reciprocal Accounts listings as follows:
- (1) Use the disbursement register as a check off list to ensure that ITVs are prepared covering payments made for other ATUs.
  - (2) Use the expenditure register as a check off list to determine that ITVs received from other target units have been processed.
  - (3) Use the registers as a reference when preparing the Analysis of Reciprocal Accounts (Academy, R&D Center only).
  - (4) File original Voucher Registers chronologically and attach copies to retained copy of the Analysis of Reciprocal Accounts.

3-0-2. d. List of Unmatched Disbursements. The list of unmatched disbursements includes disbursement transactions processed during the week which did not match with related expenditure transactions. When disbursement transactions are shown on this list, it indicates that accounting data is incorrect or that they did not properly match with related expenditures. The accounts branch will research each line item listed and take required action to eliminate the unmatched disbursement transaction. Destroy the register after the payable file is balanced at the end of the month.

| P. Headquarters Directed (HD) OG-30 Travel.

- | 1. Definition. HD travel is defined as that travel of field  
| personnel (civilian or military members) authorized by and  
| funded by Headquarters offices from OG-30.
- | 2. Overview. A chart outlining the responsibilities of each  
| organization is presented in Figure 3-3. All HQ offices will  
| follow these procedures and will be instructed by Commandant  
| (G-FAC) on implementation.
- | 3. Funding. Funding for travel directed by Coast Guard  
| Headquarters program offices is provided through the normal  
| budgetary process and regular OG-30 fund classifications. At  
| the beginning of each quarter, each Headquarters office  
| participating under these special instructions will prepare a  
| Miscellaneous Obligation Document (MOD) (CG-3089) and forward  
| it to Commandant (G-FAC) to reserve estimated funds for the  
| travel. Copies of individual HD travel OG-30 orders issued  
| will be forwarded to Commandant (G-FAC) weekly and all TONOs  
| will be accounted for but, individual obligations will not be  
| recorded.
- | 4. Accounting Classifications on HD OG-30 Travel Orders. Each  
| travel order should cite classifications as follows:
- |     Appropriation Code - 1  
|     OG-30 HQ Subaccount - 8X Field Subaccount - OO (The X in  
|         fourth position will reflect the FY of funding).  
|     Cost Center - one of the special cost centers contained in  
|         Part II, paragraph 4-B-2.b of this manual.  
|     Object Classification - one of the standard travel object  
|         classes shown in Part II, Section 3-F-3 of this manual.
- | 5. Expenditures. Expenditure documents (travel claims) will be  
| presented for payment throughout the Coast Guard. All  
| accounting offices will record the expenditures to the pickup  
| account OG-30-8X-00 and the classification as cited.  
| Following customary pickup procedures, all accounting offices  
| will record an amount of Operating Targets to cover the

3-P-5 (cont'd)..

| month's expenditures. Operating Cost Reports (RCS: G-FAC-6019)  
| will be furnished to Headquarters fund administrators  
| quarterly and will show the accumulated costs for each cost  
| center by object class.

| 6. Use of Intra-Coast Guard Refund Program. Monthly, Commandant  
| (G-FAC) will consolidate field expenditure entries and record  
| summary amounts against each offices MOD. Commandant (G-FAC)  
| will also record offsetting credit expenditure entries using  
| the Intra-Coast Guard refund program - "OG-75", Cost Center  
| 70098, object class 2152. This will allow obligations and  
| expenditures to be charged both to the originating  
| Headquarters office's accounts and to the servicewide pickup  
| account, OG-30-8X-00.

(NAME OF CARRIER OR ASSOCIATION) AGREEMENT  
COVERING GOVERNMENT SHIPMENTS ON COMMERCIAL DOCUMENTS

1. Applicability. The provisions of this agreement apply to shipments by (name of carrier or association) made by or for civilian agencies of the Federal Government through use of commercial forms and procedures, rather than U.S. Government bills of lading, in accordance with the provisions of the Federal Property Management Regulations (FPMR) 101-41.304-2.
2. Terms and Conditions. The shipments covered by this agreement are subject to the terms and conditions (except as to billing carrier and prepayment) set forth in Standard Form 1103, U.S. Government bills of lading.
3. Billing Arrangements. Shipments will be accepted by the carrier under this agreement only after arrangements have been made between the carrier and the Government agency involved for billing and payment of transportation charges in accordance with the provisions of FPMR 101-41.304-2(c) and (d).
4. Effective Date. This agreement is effective as of the date of acknowledgment by the Office of Transportation, Office of Federal Supply and Services, General Services Administration, and will remain in effect until written notice of cancellation by (name of carrier or association) is received by the Office of Transportation, Office of Federal Supply and Services, General Services Administration. Necessary changes may be made from time to time, as warranted, by supplements to this agreement.

-----  
Name and title of (name of carrier  
or association) Corporation  
official seal.

Address:-----

-----  
Phone: ( ) \_\_\_\_\_

GSA Acknowledgement by:

-----

Date: \_\_\_\_\_

Figure 3-1

September 9, 1983

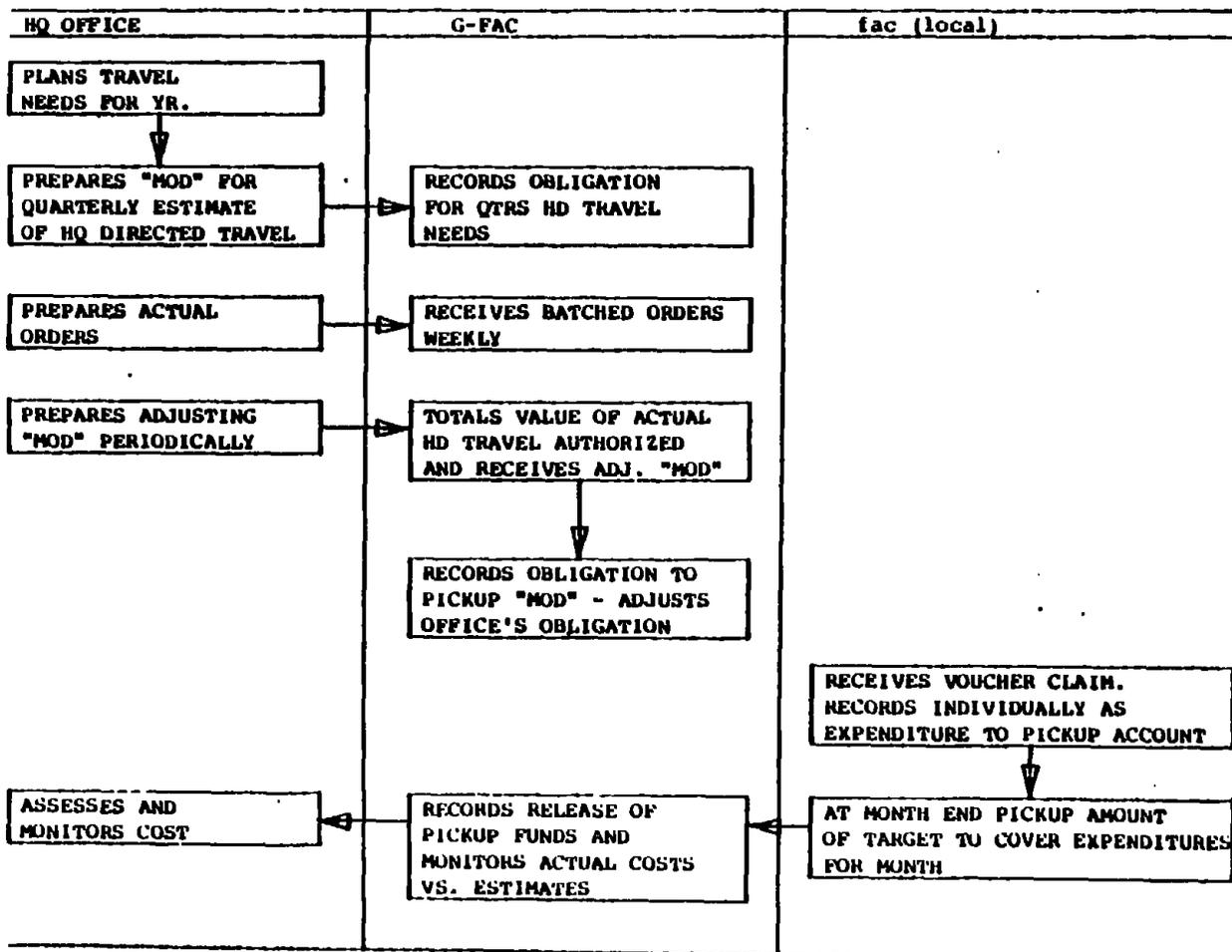
GSA Bulletin FPMR G-160  
Attachment B

CARRIERS AND CARRIER ASSOCIATIONS WHICH HAVE SIGNED AGREEMENTS COVERING GOVERNMENT SHIPMENTS ON COMMERCIAL DOCUMENTS WITH THE OFFICE OF FEDERAL SUPPLY AND SERVICES, OFFICE OF TRANSPORTATION, GENERAL SERVICES ADMINISTRATION, ON BEHALF OF ALL CIVILIAN FEDERAL AGENCIES.

ABC Air Freight	Consolidated Freightways Corporation of Delaware
Ad/Com Express	Cooper-Jarrett, Inc.
Airborne Freight Corporation	Courier Dispatch Group
Air Express International Corporation	Cumberland Trucking Co. Inc.
Air Freight Express	Delta Air Lines, Inc.
Air Freight Forwarding Co., Inc.	DHL Corporation/DHL Airways, Inc.
Air-Land Freight Consolidators, Inc.	Document Express
Air Source Express Inc.	Dorn's Transportation Inc.
Alaska Airlines, Inc.	Elliott Bros. Trucking Co.
All State Courier	Emery Air Freight
American Delivery Systems, Inc.	Expressway Messenger Service, Inc.
AMTRAK(National Railroad Passenger Corporation)	Federal Express Corporation
Arctic Air Freight	Flying Tiger Line
Arkansas-Best Freight Systems, Inc.	Fratino Air Freight, Inc.
Associated Air Freight Inc.	Frontier Airlines, Inc.
Astro Air Express, Inc.	Gelco Courier
B & P Motor Express, Inc.	Hall's Motor Transit Co.
Burlington Northern Air Freight	Hemingway Transport, Inc.
CF Air Freight, Inc.	IML Freight, Inc.
Carolina Freight Carriers Corporation	Imperial Air Freight Service
Clipper Express Company	Interstate Motor Freight System
Consolidated Freightways Corporation	Jet Air Freight

Figure 3-2

Lee Way Motor Freight, Inc.	Purolator Sky Courier
Lombard Bros., Inc.	Republic Airlines, Inc.
McLean Trucking Company	Riss International Corporation
Mason & Dixon Lines, Inc.	Roadway Express, Inc.
Mercury Freight Lines, Inc.	Ryder Truck Lines, Inc.
Mercury Motor Express, Inc.	Scheduled Skyways, Inc.
Missouri-Pacific Air Freight	Schuster Express, Inc.
Mitchell Air Dispatch	Sky Courier Network
Motor Freight Express	St. Johnsbury Trucking Co., Inc.
North Penn Transfer, Inc.	Smith's Transfer Corporation
Nova Express	Surf Air, Inc.
Nova Delivery, Inc.	T.I.M.E. -DC, Inc.
Old Dominion Freight Line	Transamerican Freight Lines, Inc.
Overnite Transportation Co.	Transcon Lines, Inc.
Ozark Air Lines, Inc.	United Airlines
Pacific Intermountain Express Co.	United Parcel Service
Piedmont Airlines, Inc.	Universal Carloading and Distributing Co.
Pilot Air Freight	WTC Air Freight
Pilot Freight Carriers, Inc.	WITS, Inc. d.b.a. WITS Air Freight
Preferred Air Freight, Inc.	Westransco
Preston Trucking Co., Inc.	Wilson Trucking Corporation
Profit by Air, Inc.	
Purolator Courier Corporation	





TYPES 4. TYPES OF PAYMENTS - REQUIREMENTS AND PROCEDURES

A. Payment of Interest on Overdue Commercial Invoices (Prompt Payment Act) as amended.

1. Authority. Public Law 97-177, Prompt Payment Act dated 21 May 1982.
2. Effective Date. The law is effective 1 October 1982 and applies only to payments made under contracts or purchase orders issued on or after that date.
3. General Information. The Prompt Payment Act represents the efforts by private vendors and contractors to require federal agencies to meet payment due dates. It is expected that implementation of the Act will result in timely payment, better business relationships with suppliers, improved competition for government business, and reduced costs to the government for goods and services. Implementation must be consistent with sound cash management practices and related Treasury regulations. Use the prevailing interest rate at the date the invoice is paid. Interest will not be paid beyond one year.
4. Policy. Coast Guard will make payments as close as possible to, but not later than, the due date. Base payment on receipt of proper invoices and satisfactory performance of contract terms. Coast Guard will take discounts only when payments are made within the discount period. When Coast Guard fails to make timely payment or takes discounts after expiration of the discount period, interest penalties will be paid. Coast Guard will pay interest penalties without the need for private vendors requesting them. Coast Guard will absorb interest penalty payments within available funds.
5. Definitions. The following definitions apply:
  - a. Applicable Interest Rate - This is the rate published by Treasury semi-annually (January and July), under section 12, Contract Disputes Act, 1978. The rate will be issued by Commandant (G-CAC) to designated billing office.
  - b. Contract - Any enforceable agreement, including but not limited to rental and lease agreements and purchase orders, between an agency and a vendor for acquisition of goods or services.
  - c. Designated Billing Office - The location specified in the contract for forwarding of invoices for payment, or in certain instances, for approval.

- 4-A-5. d. Proper Invoice - A bill or written request for payment submitted by a vendor for goods or services provided (except when no invoice is required, e.g. some periodic lease payments). A proper invoice generally includes the items noted in paragraph 4-A-6.c.(2) below.
- e. Receiving Reports - Written evidence of receipt and/or acceptance of goods and services by an authorized person.
- f. Receipt Date - The actual date of receipt and/or acceptance of goods or services (e.g. goods received and/or accepted on 25 August, receiving report not signed until 26 August, receipt date is 25 August).
- g. Payment Date - The date on the check issued by U.S. Treasury or the date a wire transfer is made.
- h. Applicable Provisions of Packers and Stockyard Act of 1921 (7 U.S.C. Section 182(3)) and Perishable Agriculture Commodities Act of 1930 (7 U.S.C. 499a(4)).  
Three-day and Five-day payment provisions apply only when the procurement process determines:

- (1) The purchased commodities are covered by either Act.
- (2) The vendor is a "packer" or "dealer", respectively, dealing in wholesale quantities and subject to the jurisdiction of the Secretary of Agriculture.

If these conditions are met, specifically cite the 3 or 5 day terms in the contract or purchase order. If the terms are not cited, the normal 15 or 30 day provisions apply, unless (1) and (2) above pertain to the contracted transaction but through oversight the provisions were omitted.

## 6. Procedures.

### a. Procurement.

- (1) To reduce payment processing time, procurement activities are encouraged to use "fast pay" provisions when conditions permit. This procedure is available when:
  - (a) Individual purchase orders do not exceed \$10,000.
  - (b) Title to the supplies will vest in the Coast Guard:
    - 1 Upon delivery to a post office or common carrier for mailing or shipment to destination.

- 4-A-6. a. (1) (b) 2 Upon receipt by the Coast Guard when the shipment is by means other than the post office or common carrier.
- 3 Supplier agrees to replace, repair or correct supplies at destination, damaged in transit or not conforming to purchase requirements.
- 4 Supplier executes a certificate of mailing or shipment, or a certificate of delivery to the point of first receipt by Coast Guard.

For full details, see section 4-M of this Part.

- (2) Generally, procurement contracts must include the following payment provisions:
- (a) Payment due date(s) (usually 30 days).
  - (b) Separate due dates if partial payment is provided for partial deliveries.
  - (c) Authorization for progress payments (if applicable).
  - (d) A stated inspection period following delivery if acceptance requires the confirmation of performance standards. If the contract does not specify a period for acceptance, the 30 day payment period would begin the later of; (1) the date a proper invoice is received by the designated billing office; or (2) the fifth working day following delivery of the property or services.
  - (e) Complete mailing address of the vendor and the designated billing office.
- (3) In cases where the procurement process has determined provisions of either the Packers and Stockyard Act or the Perishable Agriculture Commodities Act applies, procurement documents must include applicable payment provisions and be flagged with a "special handling" notation to allow time for the payment scheduling.

b. Receiving Reports.

- (1) A receiving report must include:
- (a) Contract or other authorization number.
  - (b) Product or service due.
  - (c) Quantities received if applicable.
  - (d) Date of receipt or acceptance.
  - (e) Printed name, signature, title, phone number and address of receiving official.

- 4-A-6. b. (2) Activities receiving goods or services must establish definitive receipt responsibilities to facilitate effective follow-up on missing receiving reports and to establish adequate documentation to support payment of interest penalties.
- (3) Inspections must be thorough and prompt. When receipt discrepancies exist, maintain appropriate coordination with the procuring activity. Receipt certification must be in accordance with the prevailing contract or purchase order.
- (4) Indicate actual date of receipt or acceptance (preferably by stamping) on the receiving report. When using Order for Supplies or Services (DD-1155), insert the actual receipt date in item 26.
- (5) Unless other arrangements are made, send receiving reports to the designated billing office to arrive no later than 5 working days after receipt or acceptance. When circumstances warrant, telegraphic acceptance is encouraged to permit timely payment processing.

c. Invoices.

(1) Invoice Receipt.

- (a) Invoices must be sent by vendor directly to the designated billing office.
- (b) Immediately upon receipt, all invoices must be date-stamped (reflecting the receipt date).
- (c) Accounting offices using the statistical sampling procedures shall separate invoices into two groups: \$1,000 or less, and over \$1,000. Number all invoices that are \$1,000 or less to determine the universe and ultimate sample size. See IV-4-B-2.

(2) Proper Invoices. A proper invoice must contain:

- (a) Name of business concern and invoice date.
- (b) Contract number or other authorization for delivery of property or services.
- (c) Description, price and quantity of property and service actually delivered or rendered.
- (d) Shipping and payment terms and other substantiating documentation or data required by contract.
- (e) Name where practicable, title, phone number and complete mailing address of responsible official to whom payment is to be sent.

4-A-6. c. (2) (e) (cont'd)..

Review invoice, appropriate receiving report and related contract when establishing the proper payment date. Stamp the payment date on the invoice to facilitate subsequent payment processing.

- (3) Incorrectly Addressed Invoices. Using both "waiver payments" and "courtesy payments" to the maximum extent possible will help achieve our goal of prompt payment of Coast Guard obligations. Certifying officers are responsible for paying only legal obligations. Processing procedures for incorrectly addressed invoices are:
- (a) Waiver Payments Procedures. Incorrectly addressed invoices for amounts under \$100 determined to be legal obligations must be paid by the accounting office receiving the invoice. An Inter-Office Transfer Voucher (ITV) is not to be used to charge the correct accounting office. Notify the vendor in writing of the correct office to be billed on future invoices. Send a copy of the notification to the correct office. The office having the invoice must obtain authority for payment by the quickest available method from the office receiving the services or materials. The latter office must retain original documentation when possible.
- (b) Courtesy Payments Procedures. Incorrectly addressed invoices for \$100 or more may be paid by the accounting office receiving the invoices, after the invoices are determined to be legal obligations in accordance with paragraph 9-B-3.a of this Part. The same notifications and responsibility for obtaining authority to make the payment apply as in the "waiver payment" above. Charges will be ITVD to the correct office.
- (c) Referral for Payment. When the authority for payment cannot be obtained, funds are not available or payment will not be significantly delayed, forward incorrectly addressed invoices to the correct office for payment. The office receiving the bill must promptly notify the vendor of the correct address.
- (d) Unidentifiable Invoices. Promptly notify vendors when invoices are incorrectly addressed and cannot be readily identified to a correct Coast Guard accounting office. State the circumstances and request additional information to process the payment. The invoice will be retained at the receiving accounting office in a suspense file pending vendor's reply.

4-A-6. c. (4) Improper Invoices. An improper invoice may lack any of the above items. Notify the vendor within 15 days of invoice receipt if there are any apparent errors, defects or improprieties in the invoice. For meat or meat food products (including edible fresh or frozen poultry, perishable poultry meat food products, fresh eggs and perishable egg products), and perishable agricultural commodities, when applicable, the time frame is 3 and 5 days respectively.

(5) Determining Invoice Payment Due Date. If not specified the invoice payment due date is the 30th day after receipt of a proper invoice in the designated billing office or the 5th working day following receipt or acceptance of material and/or services, whichever is later. Exceptions to the 30th day due date are as follows:

- (a) When a different date is specified in the contract, make payment as close as possible to, but not later than, that date. This date must be placed on the invoice by the examiner.
- (b) When a discount is offered, take it within the discount period when economically justified. See paragraph 4-B-1.d of this Part.
- (c) For meat and meat food products and perishable agricultural commodities, when applicable, the time frame is 3 and 5 days, respectively.
- (d) Utility bills with due dates as shown on the invoice. Penalty charges are authorized by tariff or state regulatory commissions.
- (e) Leased housing payments in arrears due date is on the last day of the rental period to which payment applies, unless another date is specified in the lease.
- (f) Progress payment requests, when authorized in contract, are considered proper invoices and payment may be made before the receipt of goods or services.

d. Payment. The provisions of the Prompt Payment Act (see OMB Circular A-125) require payment to vendors on the payment due date. Any payment made more than 2 days prior to the due date is considered early. Payments made after the due date are considered late payments and subject to OMB reporting. A late payment incurs interest penalties when paid more than 15 days after the due date.

- (1) Payment schedules will be prepared, reviewed, certified by the ACO, and forwarded so that Treasury may pay as close as possible to, but not more than 2 days before or 15 days after the payment due date. When interest penalties are paid, state the amount separately on the check or accompanying remittance advice.

- 4-A-6. d. (1) (a) Activities using automated system must ensure that the system incorporates provisions to automatically schedule payments so that early and late payments are minimized.
- (b) Activities manually processing invoices must initiate and maintain payment scheduling routines. A suggested method for accomplishing this is to establish a suspense file by calendar day and warehouse the approved vouchers in the file by corresponding payment due date. As the due date approaches, prepare the appropriate schedule from the suspense file. Schedules should be sent so that they are received by the Regional Disbursing Office one or two days before the payment due date.
- (2) To meet the time frames established by the Prompt Payment Act, foreign currency payment schedules must be received by the Treasury disbursing center 20 days prior to the payment due date indicated on the SF-1166s.
- (3) The Treasury Financial Communication System will be used in making vendor payments of \$25,000 or more in accordance with Treasury Bulletin 84-05.
- e. Review of Early Payments. Early payments result in unnecessary interest costs for the Treasury Department. A quarterly review will be required to monitor progress in minimizing early payments and to report results to regulatory agencies. Reporting will be coordinated by Commandant (G-CAC).
- f. Interest Penalty Requirement.
- (1) An interest penalty will be paid automatically when due without regard to whether the private vendor has requested payment when all of the following conditions are met:
- (a) There is a contract or purchase order with a private vendor.
- (b) Acceptance of property or services has occurred and there is no disagreement over quantity, quality or other contract provisions.
- (c) A proper invoice has been received (except where no invoice is required, e.g., some periodic lease payments) or the Coast Guard fails to give notice that the invoice is not proper within 15 days of receipt of an invoice (3 days for meat or meat food products; 5 days for perishable agricultural commodities).

4-A-6. f. (1) (d) Payment is made to the private vendor more than 15 days after the due date (3 days for meat or meat food products and 5 days for perishable agricultural commodities, when applicable). This includes payment of amounts retained by the Coast Guard upon final settlement of the contract.

(2) Payment of an interest penalty is also required when Coast Guard takes a discount after the discount period has expired and fails to correct the underpayment within 15 days of the expiration of the discount period (3 days for meats and meat food products, and 5 days for perishable agricultural commodities).

(3) Interest penalties are not required when payment is delayed because of a disagreement between Coast Guard and a private vendor over the amount of the payment or other issues concerning compliance with a contract. Claims concerning any such disagreement, and any interest that may be payable during the disagreement period, will be resolved in accordance with the provisions in the Contract Disputes Act of 1978 (41 U.S.C. 601 et.seq.).

(4) Interest penalties need not be paid when:

(a) An invoice applies to contracts or purchase orders issued prior to 1 October 82.

(b) The interest penalty amounts to less than \$1.

(c) Progress payments are made solely for financing purposes.

(d) Payments are made in advance when permissible (e.g. subscriptions).

(e) Costs or fees are temporarily withheld in accordance with the contract.

g. Calculation of Interest Penalties. Whenever a proper invoice (or periodic payment where no invoice is required) is paid after the due date plus 15 days (except 3 days for meat or meat food products, 5 days for perishable agricultural commodities), interest will be included automatically with the payment without regard to whether the private vendor has requested payment. Compute interest from the date after the due date through the payment date and show the amount of interest separately on the check or accompanying remittance advice. Make adjustments for errors in calculating interest, if requested. Add interest penalties remaining unpaid for any 30-day period to the principal, and subsequent interest penalties will accrue monthly on the total of principal and previously accrued interest.

(1) When a discount is taken after the discount period has expired, calculate the interest payment on the amount of the discount taken, for the period beginning the day after the end of the specified discount period through the payment date.

- 4-A-6. g. (2) When the Coast Guard fails to make notification of an improper invoice within 15 days (3 days for meat or meat food products, 5 days for perishable agricultural commodities, when applicable), the number of days allowed for payment of the corrected, proper invoice will be reduced by the number of days between the 15th day and the day the notification was transmitted to the private vendor. Base calculation of interest penalties, if any, on an adjusted due date reflecting the reduced number of days allowable for payment.

Interest penalties under the Prompt Payment Act will not continue to accrue: (1) after the filing of a claim for such penalties under the Contract Disputes Act of 1978, or (2) for more than 1 year.

- (3) Charge all interest penalties against object class 4301. Each paying office will absorb the penalty within OG-30 funding (AR&SC use OG-41, R&D Center charge affected project). For local control purposes, establish a separate OG-30 point account at the paying office's discretion.

- h. Review of Penalty Payments. Accounting offices will review penalty payments. Causes for late payments will be determined and corrective action taken as far as administratively possible. Periodic analysis for management review will be made by Commandant (G-CAC).

7. Reports. Designated payment offices must report the following within 45 days after fiscal year-end to Commandant (G-CAC) (RCS: G-CAC-1134) for submission to the OMB and the Office of Secretary of Transportation (OST):

- a. Number of interest penalties paid.
- b. Amount of interest penalties paid.
- c. Relative frequencies, on a percentage basis, of interest penalty payments to the total number of payments.
- d. Number, total amount, and relative frequency, on a percentage basis, of payments made three days or more before the due date, except when discounts were taken.
- e. A progress analysis of the improving timeliness of payments from previous years. To minimize the reporting cost, use statistical sampling. Commandant (G-CAC) will consolidate and report the information to OMB and OST.

4-B. Commercial Schedule Payments.

1. Pre-Sampling Examination. Examine each bill or invoice, regardless of amount, covering procurement of supplies or services prior to payment approval to ensure that:
  - a. Goods or services were ordered by an authorized Coast Guard official, evidenced by a purchase order, contract or other authorization.
  - b. Goods or services ordered have been delivered and accepted, evidenced by receiving and inspection documents. Exception: See Fast Payment Procedures, section 4-M of this Part.
  - c. An invoice or bill has been received.
  - d. Acceptance of discounts results in a real savings to the government. A real savings exists when effective annual rate of the discount is equal to or greater than the value of funds to the Treasury. When a real savings exists, take the discount; if it does not exist, pay the invoice at full price on the stated due date.

Example (1): Discount offered is 1/2 percent, if paid within 10 days, net 30 days.

Effective annual rate of discount = nine percent. From table following: Find 1/2 percent in left-hand column and follow the row across to the right to the 10 day column.

Value of funds to Treasury = nine percent (from rate determined quarterly by Treasury and issued within the Coast Guard by Commandant Notice 7200 series).

Commandant (G-CAC) will furnish value of funds to Treasury rate to field accounting offices quarterly.

Decision: Take the discount offered. Pay invoice within 10 days of receipt of goods or services.

Example (3): Discount offered is one percent if paid within five days, net 30 days.

4-B-1. d. (cont'd)..

Effective annual rate of discount = 14.5 percent. (One percent in left column follow the row to the right to five day column.)

Value of funds to Treasury = 15 percent.

Decision: Do not take the discount. Pay the invoice at 30 days at net price.

30 Day Net Effective Annual Rate (EAR) Table (%)

Discount Offered %	5 days	10 days	15 days	20 days
1/2	7.25 (EAR)	9 (EAR)	12 (EAR)	18 (EAR)
1	14.50 "	18 "	24 "	36 "
1-1/2	21.75 "	27 "	36 "	54 "
2	29.00 "	36 "	48 "	72 "

The formula for the EAR is found:

$$\frac{\text{Discount \% (expressed as a decimal)}}{1.0 - \text{Discount \% (expressed as a decimal)}} \times \frac{360 \text{ days}}{\text{Number of days till due date} - \text{Number of days in discount period}} = \text{EAR}$$

Example (3):  $\frac{.005 (1/2\%)}{1.0 - .005 (1/2\%)} \times \frac{360}{30 - 10} = 9\%$

Note: The EAR TABLE is good only for 30 days net. Other terms of 20 days net or 10 days net would require separate calculations and new tables.

- e. Holdup list has been checked to determine that vendor is not indebted to the government.
- f. Undelivered Order (UDO) listing has been checked to ensure valid obligation exists and to avoid duplicate payments.

2. Statistical Sampling. This auditing technique allows an individual to select for review a certain number of items from a given universe. This provides the means for determining the approximate accuracy of all items within the universe without having to audit each one. This determination is based on the theory that a representative sample of vouchers scientifically selected will expose errors in about the same proportion as when every voucher from which the sample was extracted were audited. It will also disclose whether the integrity of a group of vouchers is within tolerable error limits, and will reveal any trends in about the same pattern that would be revealed if every voucher were audited.

4-B-2. a. Authority.

| 31 U.S.C. 3521, provides the Comptroller General the  
| authority to relieve authorized certifying officers or  
| disbursing officers from the liability of illegal,  
| improper or incorrect payments passed without specific  
| examination under an audit sampling plan meeting  
| requirements of Title 3, Chapter 5 of the GAO Manual For  
| Guidance of Federal Agencies, provided the officer acted  
| in good faith and that the Coast Guard has diligently  
| pursued collection action to recover the illegal, improper  
| or incorrect payment.

| b. Definitions.

- | (1) Universe. The total number of items (within a  
| group) from which a random sample is to be selected for  
| detailed examination.
- | (2) Random Sample. A sample selected in a manner which  
| assures that each remaining item in the universe has  
| an equal chance of being selected. A random sample is  
| not subject to judgmental influences.
- | (3) Examination and Audit. These two terms are  
| synonymous, and mean the review, prior to payment, of  
| documents supporting any claim against, or any payment  
| to be made by the government.
- | (4) Voucher. A document authorizing a disbursement,  
| together with all other documents necessary to support  
| the determinations made in the examination process.
- | (5) Line Item. This term as used in this chapter  
| applies to supporting documents such as transportation  
| requests, bills of lading, sales slips, petty cash  
| receipts, and similar documents. It does not include  
| individual items at different prices included on  
| delivery tickets.
- | (6) Error. Any condition necessitating a change in the  
| net dollar amount of a voucher resulting from mistakes  
| in arithmetic, overcharges, unallowable items,  
| erroneous rates of per diem or mileage, or any others  
| that alter the amount actually owed by the government  
| that could result in improper payment of dollars. An  
| error also exists as a result of incomplete or  
| improper documentation, missing signatures, and  
| improper authorization.

4-B-2. c. Pre-Sampling Review. All incoming vouchers, regardless amount are subject to pre-sampling review to ensure that

- (1) An authorized purchase order, contract, or other proper authorization exists;
- (2) A properly executed receiving/inspection report exists, and
- (3) An invoice or bill has been received.

d. Sorting and Numbering of Vouchers.

- (1) Sort all invoices into two groups: Group 1, those that are \$1,000 or less, which will be subject to selection for detailed examination employing statistical sampling; and Group 2, those that are over \$1,000, of which a full audit must be conducted. Use the total, net of discounts from vendor's invoices and the gross amounts of payrolls for employees or consultants, to establish the \$1,000 threshold. All billings by government agencies, all passenger transportation costs paid through the Travel Credit Card program, and billings on transportation and storage of household goods under PCS, will be included in Group 2 regardless of the dollar amount. Except for vouchers involving discounts, vouchers should not be arranged in specific order such as type of voucher, division, payee, or amounts.
- (2) Assign consecutive numbers to all invoices in Group 1 as follows:
  - (a) Obtain a random number between 1 and 3 inclusive from Table 1, Figure 4-1, page IV-4-13-f. Then if the number is "1", transfer the top voucher to the bottom of the group. If the number is "2", transfer the top two vouchers to the bottom of the group; and similarly if the number is "3".
  - (b) Assign numbers consecutively starting with No. 1 each quarter, as shown in Figure 4-2, page IV-4-13-g. Numbers should be assigned consecutively through the last day of the quarter. The difference between the highest (last) and lowest (first) number assigned, plus 1 will equal the number of vouchers in the group. Enter this number in Part II on line 1 of Form CG-4422, Record of Vouchers Sampled. See Figure 4-4, page IV-4-13-i.

4-B-2. e. Selection of the Sampling Plan.

- (1) The sampling plan selected will be based on the estimated workload of vouchers in Group 1 to be processed during the quarter. The number of vouchers processed during the preceding quarter will be used to determine the current quarter's sample size. Enter this amount on line 7 of Form CG-4785, Quarterly Record of Statistical Sampling in Voucher Examination. See Figure 4-5, page IV-4-13-j. Once selected, the statistical sampling plan for the quarter will not change until the beginning of the next quarter.
- (2) If the estimated volume of the universe of vouchers in Group 1 is 700 for the quarter, use Table 2, Figure 4-3, page IV-4-13-h. Do not use the statistical sampling plan if the universe is not expected to exceed 700 vouchers.
- (3) Treat all vouchers as a single universe for the purposes of statistical sampling. This requires that vouchers be received at a single voucher receiving point. Maintain Form CG-4422, Record of Vouchers Sampled. See Figure 4-4, page IV-4-13-i.

f. Selection of Vouchers for Audit. After numbers are assigned to the vouchers in Group 1, the sample size will be selected from the universe based on the sampling plan obtained by reference to Table 2, Figure 4-3, page IV-4-13-h. The table indicates the sampling plan applicable to a given range of vouchers by indicating which vouchers in the amount of \$1,000 or less will be included in the statistical sample. If the established quarterly number of vouchers to be processed is between 4001 to 5000 inclusive, the applicable plan is No. 7. Plan 7 indicates that voucher identification number (last two digits) 19, 20, 41, 58, and 90 will constitute the statistical sample.

4-B-2. g. Processing of Randomly Selected Invoices.

- (1) Conduct a full audit of all randomly selected invoices.
- (2) Individuals performing the audits will place their initials, the authority for the audit and the dates of audit on the original documents. Use rubber stamps to reduce the amount of time required to record the information.

Sample:

Audited  
IAW Part IV, section 4-B of COMDTINST M7300.4

Date                      Initials

- (3) Process errors as appropriate under section 4-B-7 of this Part.
- (4) Schedule all proper invoices for payment.

h. Record of Voucher Sampled (Form CG-4422). Prepare Form CG-4422 (Figure 4-4, page IV-4-13-i) as a permanent record to identify the number or vouchers in each group, the vouchers actually examined, and the errors found. List all vouchers selected for examination whether or not an error is found. Complete the form as follows:

- (1) Heading. Self Explanatory.
- (2) Part I - Sample Vouchers.
- (3) Column No.
  - (2) Enter day of the month voucher was examined. Use ditto marks as appropriate.
  - (3) Enter the serial number assigned to voucher or line item.
  - (4) Enter the name of payee.
  - (5) Enter paid amount of voucher.
  - (6) or (7) Enter amount of error detected. If the error would have resulted in an underpayment, place the error amount in column (6). If the error would have resulted in an overpayment, place the error amount in column (7). If no error is detected, place a zero in column (7).

4-B-2. i. Corrective Action. If examination of the sample vouchers, or review of Form CG-4422, indicates that there is an excessive number of errors (see paragraph 4-B-2.1.), or a consistent error pattern in a claim category or with respect to a specific claimant, the ACO shall be notified so that corrective action may be taken. If an error is discovered in one of the vouchers \$1,000 or less which was not selected as part of the statistical sampling, the error, of course shall be corrected the same as if it was discovered during the audit; however, the error data for this voucher will not be included on Form CG-4422, nor shall it be reflected elsewhere in the sampling report as this would bias the data.

j. Quarterly Record of Statistical Sampling in Voucher Examination (Form CG-4785) (RCS-G-FAC-6156). The branch chief responsible for processing vouchers at the district or headquarters unit level shall prepare Form CG-4785, Figure 4-5, page IV-4-13-j not later than 5 working days after the end of each quarter. Use Form CG-4422, to obtain the necessary data to prepare this report. Forward the original of Form CG-4785 via the chain of command to Commandant (G-FAC). Forward a copy to the appropriate field comptroller for review. Complete Form CG-4785 as follows:

(1) Heading - Self Explanatory

(2) Line No.

1. Enter the total number of vouchers (or line items) \$1,000 or less from which sample was chosen during the quarter.
2. Enter number of vouchers (or line items) selected for the sample during the quarter. Identify number of travel vouchers separately.
3. Enter total number of erroneous vouchers (or line items) discovered from the sample selected for audit.
4. Enter the percentage of erroneous vouchers (or line items) by dividing total of line 3 by line 2 (rounded to 3 decimal places, .XXX). This figure is called the "error rate" and will be charted on Form CG-4786, Control Chart For Voucher Error Rates Fiscal Year Quarters, Figure 4-6, page IV-4-13-k.
5. Enter total number of all vouchers processed during the quarter. It will include the number of vouchers (or line items) contained on line 1 plus all vouchers of over \$1,000. This figure is critical to future evaluation, modification proposals and cost estimates.

4-B-2. j. (cont'd)..

6. Enter data for errors detected which could have resulted in overcharges and undercharges. Data to be shown in each column is self explanatory. Data should be attentively checked for suspicious error patterns and consistent overcharges.

7. Enter total number of vouchers (or line items) \$1,000 or less processed during the previous quarter.

Retain Form CG-4785 for three years, for review by GAO or other audit officials.

k. Control Chart For Voucher Error Rates Fiscal Year Quarters (Form CG-4786). Form CG-4786, (Figure 4-6, page IV-4-13-k) provides for 4 years of documentation and is the basis of the monitoring process. The input for this chart will be the once-per-quarter proportion, also called "error rate", as reported on line 4, Form CG-4785. The error rate will be plotted on the control chart directly above the quarter (1st, 2nd, 3rd, or 4th) that it represents. The vertical axis will indicate how high the plot should be above the bottom of the graph. The chart is calibrated to the number of significant digits that line 4 of Form CG-4785 will contain, so no visual interpolation ("eyeballing") is needed. Once the error rate is plotted, connect it to the previous point with a straight line. After several quarters, this procedure will have generated a readily identifiable trend.

l. Monitoring the Sample Plan. Monitoring will be accomplished using the Control Chart technique, the optimal method is to save money, reduce time spent in reporting, and promote accuracy simultaneously. Note that along the vertical axis of the graph appearing on Form CG-4786 are two numbers, .020 and .040. These numbers represent the Erroneous Voucher Index (EVI) and the Upper Control Limit (UCL). These statistics are the guides of the monitoring process. They are based on Coast Guard experience with voucher sampling, and an analysis of the nature of its voucher population. The interval 0 to .040 inclusive is really a range of acceptable error rates within which the stated economy and accuracy goals of the system can be attained. Most of the error rates should be nearer the EVI of .020. However, as long as the plotted error rates remain within the acceptable error rate (below .040), the fluctuations are no greater than those expected from the variation of random sampling. If the points fall above the UCL, then the reason should be ascertained. If the trend of plotted points hugs the UCL, or shows a long-term change, then there may be a significant change in the average quality of vouchers being processed.

4-B-2. m. Conditions Under Which Statistical Sampling In Examination of Vouchers Will be Discontinued. All units shall conduct Statistical Sampling operations for their volume of vouchers (line items) of \$1,000 or less. Discontinue the process if the error rates for four consecutive quarters exceed the UCL, in which case a 100 percent voucher audit shall be used. During the 100 percent audit process, statistics shall be maintained on the actual error rate. Statistical Sampling of vouchers (line items) shall be reinstated after the actual error rate falls within the control limits of 0 to .040 for two consecutive quarters. Notify Commandant (G-FAC) when statistical sampling is discontinued and also upon reinstatement.

n. Unselected Items \$1,000 or Less:

- (1) Do not audit after pre-sample examination. See Note.
- (2) Schedule all proper invoices so that payment is made: on last day of discount period for accepted discounts; on the stated due date; or 30 days from receipt of: goods, services, or invoice, whichever is later, for other claims.
- (3) No audit stamp is required.

Note: Errors in bills and invoices in the "Unselected Items \$1,000 or less" will not subject the ACO to liability for illegal, improper or incorrect payments when paid under the audit sampling plan, provided the ACO acted in good faith and diligent effort to recover the illegal, improper or incorrect payment is made.

3. Invoices Over \$1,000:

- a. Place all invoices with acceptable discounts on top of the group. (See section 4-B-1). Process rejected discounts for normal payment on the stated due dates.
- b. Conduct full audit of all invoices. Indicate on invoices evidence that an audit was performed.
- c. Process errors as appropriate under section 4-B-7 of this Part.
- d. Schedule all proper invoices for payment.

Table 1

RANDOM NUMBER TABLE FOR ELIMINATING BIAS  
IN VOUCHER NUMBERING

DAY OF MONTH	MONTH											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	3	3	1	2	3	3	2	2	2	1	2	3
2	3	3	3	2	2	3	3	1	2	1	2	1
3	3	2	1	2	3	3	3	2	3	3	1	1
4	1	3	3	1	3	2	2	2	1	3	1	1
5	1	1	3	2	3	1	1	2	3	2	2	2
6	1	3	2	1	1	1	2	2	2	2	2	3
7	1	1	3	1	3	3	1	2	3	1	1	3
8	2	2	1	1	1	2	3	3	2	3	2	3
9	3	1	1	1	2	3	2	1	3	3	2	3
10	1	1	2	2	3	3	1	3	2	2	2	1
11	3	3	1	3	2	2	3	3	1	1	2	3
12	3	2	1	3	3	2	2	1	2	2	2	1
13	3	2	1	1	1	2	1	2	3	2	3	3
14	1	1	1	2	3	2	2	3	3	3	1	2
15	1	1	3	2	1	2	3	2	3	3	1	2
16	1	2	2	3	1	3	1	3	2	2	3	2
17	1	3	3	1	2	3	3	1	1	3	2	1
18	2	2	2	2	2	3	2	1	2	2	1	3
19	2	1	3	3	2	3	2	2	2	3	1	3
20	2	2	2	2	3	1	2	3	2	2	1	1
21	1	2	3	3	3	1	3	3	1	1	1	3
22	3	1	2	2	1	1	3	2	2	3	3	2
23	3	2	3	1	2	2	3	1	3	2	2	3
24	2	3	1	3	1	2	2	3	1	3	1	1
25	3	2	3	3	2	3	1	3	3	2	1	1
26	2	1	3	1	2	1	2	2	3	1	3	2
27	3	1	3	2	2	2	2	1	1	1	1	1
28	1	3	3	1	3	2	2	2	2	3	2	2
29	3	2	3	1	3	1	1	3	3	1	2	3
30	1		2	3	3	3	1	3	2	2	3	3
31	3		3		3		2	2		2		1

EXAMPLES FOR NUMBERING VOUCHERS AND/OR LINE ITEMS  
\$1,000 OR LESS

Number  
Assigned

1. Voucher with one line item of \$1,000 or less.

Line Item	\$ 55.00		
Voucher Total	\$ 55.00	←	①

2. Voucher of \$1,000 or less with multiple line items

Line Item	\$ 310.00)	Do not	
Line Item	9.00)	number	
Line Item	20.00)	these	
Line Item	<u>130.00)</u>	Line Numbers	
Voucher Total	\$ 469.00	←	②

3. Voucher of over \$1,000 with line items of \$1,000 or less

Line Item	\$1,110.00*	←	③
Line Item	450.00	←	④
Line Item	1,900.00*	←	⑤
Line Item	60.00	←	⑥
Line Item	1,780.00*	←	⑦
Line Item	<u>250.00</u>	←	⑧
Voucher Total	<u>\$5,550.00*</u>		

\*Do not number since line items are over \$1,000 and voucher total is over \$1,000.

TABLE 2

TABLE TO BE USED IN SELECTION OF SAMPLING PLAN  
FOR SPECIFIC EXAMINATION OF VOUCHERS AMOUNTING TO \$1,000 OR LESS

Statistical Sampling Plan	If the Estimated Number of Vouchers \$1,000 or less for the Quarter is:	Examine those Vouchers whose Identification Number ends with these digits:
1	0 - 700	All Digits
2	701 - 1,000	02, 08, 19, 24, 32, 34, 35, 40, 46, 50, 52, 57, 59, 62, 63, 69, 73, 75, 78, 84, 87, 96
3	1,001 - 1,500	05, 07, 10, 17, 23, 27, 28, 37, 38, 42, 44, 51, 66, 81, 92, 99
4	1,501 - 2,000	04, 06, 13, 14, 21, 31, 36, 43, 56, 65, 74, 88
5	2,001 - 3,000	03, 09, 12, 30, 48, 60, 67, 71, 95
6	3,001 - 4,000	11, 22, 39, 45, 88, 97
7	4,001 - 5,000	18, 20, 41, 58, 90
8	5,001 - 6,500	16, 29, 55, 71
9	6,501 - 9,500	15, 60, 65
10	9,501 - 19,000	54, 94
11	19,001 - 100,000	70

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-4422 (Rev 2-86)	<b>RECORD OF VOUCHERS SAMPLED</b>	DISTRICT OR HQ UNIT	MONTH AND YEAR
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PART I - SAMPLE VOUCHERS

LINE NO.	DATE EXAMINED	VOUCHER (OR LINE ITEM) NUMBER	NAME OF PAYEE	PAID AMOUNT OF VOUCHER <i>(After discount or allowance Do not consider travel advance as a deduction)</i>	AMOUNT OF MONEY ERROR WHICH WOULD HAVE RESULTED IN	
					UNDERPAYMENT TO PAYEE	OVERPAYMENT TO PAYEE
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						

PART II - MONTHLY SUMMARY

(1) Total number of vouchers in group \$1,000 or less from which sample was chosen .....	
(2) Number in sample    Travel _____    All other _____    Total <span style="font-size: 1.2em;">→</span>	
(3) Number of errors in Column (6) .....	
(4) Number of errors in Column (7) .....	
(5) Sampling Number of Plan in effect this quarter .....	

*Examiner's Signature* \_\_\_\_\_

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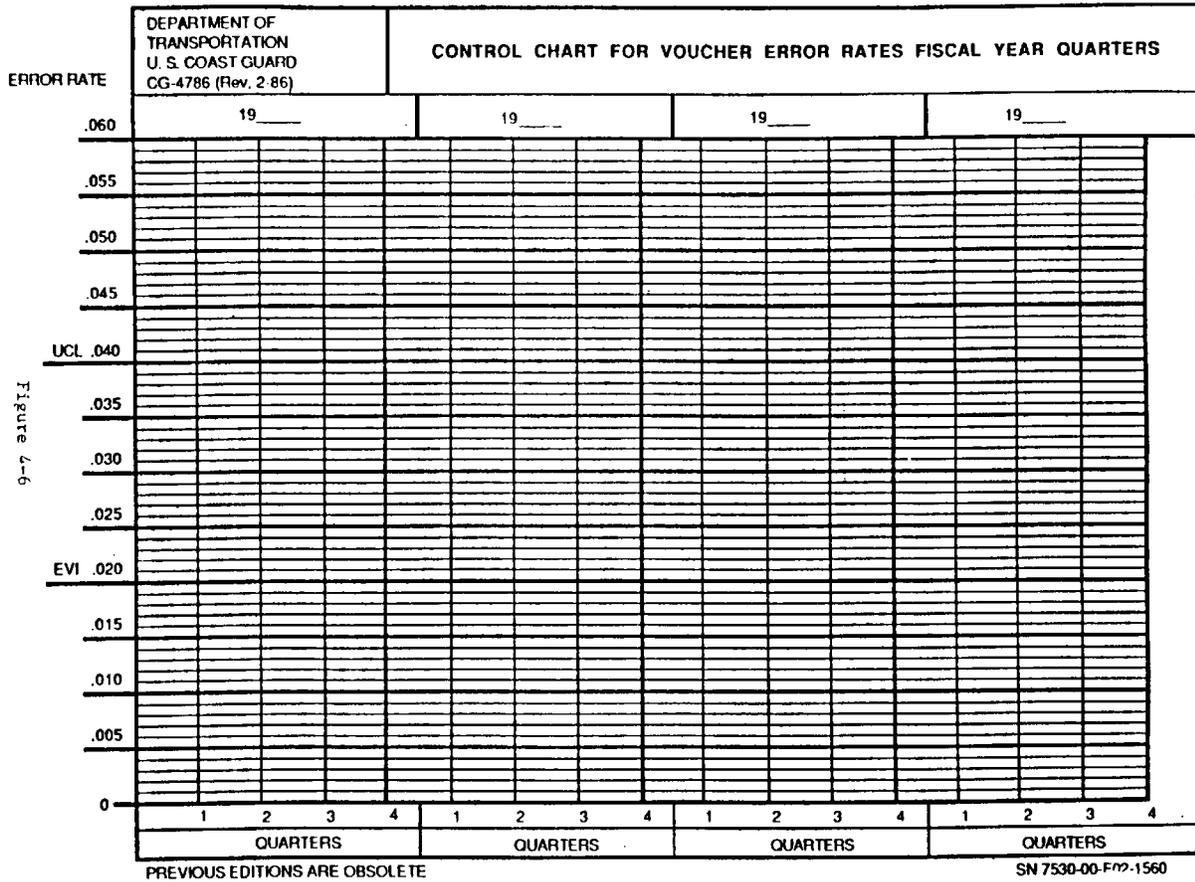
DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-4785 (Rev. 2-86)		<b>QUARTERLY RECORD OF STATISTICAL SAMPLING IN VOUCHER EXAMINATION</b>		REPORTS CONTROL SYMBOL G-FAC-6156
TO FROM	COMPTROLLER	DISTRICT OR HQ UNIT	QUARTER ENDING	DATE PREPARED
1. Total number of all vouchers (or line items) \$1,000 or less processed for payment during this quarter (used to determine sampling plan for next quarter).				
2. Total number of travel vouchers (or line items) selected for statistical sample this quarter. Travel _____ Other _____ Total _____				
3. Number of travel vouchers (or line items) discovered during quarter (equals number of vouchers listed on line 6 below).				
4. Proportion of erroneous vouchers found (compute by dividing total of Line 2 above into Line 3) (carry to 4 decimal places).				
5. Total number of all vouchers processed this quarter (include vouchers from Line 1 above plus all vouchers of over \$1,000)				
6. Show below data for each voucher (or line item) which disclosed a net error. Use a separate line for each voucher. Use extra sheets if needed.				
TYPE OF VOUCHER WITH ERROR (Travel, transp., commercial, etc.)	SERIAL NO. OF VOUCHER WITH ERROR	GROSS AMOUNT OF VOUCHER	OVERCHARGE TO GOVERNMENT	UNDERCHARGE TO GOVERNMENT
a.				
b.				
c.				
d.				
e.				
f.				
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				
<b>TOTALS</b>				
7. Total number of vouchers (or line items) \$1,000 or less processed for payment during previous quarter.				
DATE		SIGNATURE AND TITLE OF PREPARER		

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Figure 4-5

SN 7530-00-F02-1550



4. Invoices \$25,000 and More. These invoices require special payment control procedures. Complete payment scheduling in accordance with DOT Order 2700.13, Cash Management. The controls will identify these invoice due dates and facilitate payment on that date as requested by Commandant Notice 7200.1 series, Cash Management.
5. Basic Invoice Requirement. Vendors must submit a proper invoice, or SF-44 (Purchase Order-Invoice-Voucher), before payments can be effected. Such bills must describe articles or services furnished, quantity delivered, unit price, unit extension and total amount billed.

- 4-B-5. a. SF-44 (Purchase Order-Invoice-Voucher). To save time and speed up processing, ACOs are authorized to approve SF-44s to be processed for payment with the vendor invoice attached and the notation "See Attached Invoice" on the face of the document instead of listing items separately on the SF-44. Securely attach the invoice and appropriate copies to the original SF-44 and related duplicates.
- b. Vacant.
6. Additional Bill Data Requirement. Include the following on invoices and other basic vouchers, as appropriate:
- a. Appropriation Reference. When the total amount of the voucher schedule is split between two or more appropriations or funds, show the symbol or code of each appropriation or fund chargeable on each basic voucher and the amounts applicable to each appropriation. If any of the supporting documents contain this data, it is not necessary to transcribe the information to the original invoice.
- b. Purchase Reference. The contract or purchase order number and date is the purchase reference. Make full reference to an unnumbered agreement by date, names of parties and total dollar amount. Item numbers are sufficient in instances of general supply contractors whose contracts are itemized in the General Schedule of Supplies.
- c. Posted Prices. The posted price is the unit price, date and point of delivery of petroleum when contract is based on tank wagon, barge or service station prices on the date and at the point of delivery.
- d. Meter Readings. This is the reading of the meter at the beginning and end of the billing period where gas, electric current and water are supplied through a meter. The amount of the connected load or any other controlling factor affecting the computation of the bill must be shown on billings for electric current.
- e. Temperature and Specific Gravity. The temperature and specific gravity at the time of delivery, and quantity delivered, when a fuel oil contract provides for adjustment of temperature to determine the quantity delivered.

4-B-7. Acceptable Bills.

- a. Acceptable Invoices. The following types of invoices are acceptable as the basis for payment:
  - (1) Original invoice.
  - (2) Memorandum copy of invoice if the original invoice has been lost or destroyed. Attach a statement to the invoice copy explaining circumstances surrounding the loss or destruction of the original and indicate that steps have been taken to prevent duplicate payment.
  - (3) Carbon copy of an invoice which, in accordance with vendor's billing practice, is prepared on a machine which discards the original. The word "original" must be typed, printed or stamped on the carbon copy presented.
  
- b. Unacceptable Bills. Return unacceptable bills to the vendor for correction or reissue with letter of explanation. Retain a copy of the letter for record of reason and date of return.
  
- c. Adjustment of Bills. Do not alter the quantity or unit price of a vendor's invoice. Adjustments may be made as follows without referral to the vendor:
  - (1) Error in Computation or Extension and Claim is for Full Quantity at Proper Unit Price.
    - (a) Underclaims. Invoices may be increased for the amount underclaimed, on a single invoice, up to \$30 over original contract total by Accounts Payable Supervisor. If the amount underclaimed is more than \$30, return the invoice to the vendor for correction or reissuance. See 57 C.G. 298. This adjustment authorization pertains to commercial accounts only. See section 4-D of this Part for adjustments to other government agencies (OGA).
    - (b) Overclaims. Reduce invoices involving overclaims in any amount to the correct amount. Advise vendor of correction on his copy of invoice or by letter and attach to check.

- 4-B-7. c. (2) Billed Prices Greater Than Contract Prices. Check with local procurement office to determine if there has been a change order. If no change order, deduct the excess amount and process payment at the contract price. State reason for deduction on the vendor's copy of invoice or inform vendor by letter with check enclosed.
- d. Number of Copies Required. The original bill is sufficient to make payment. If vendor desires copy of the bill returned with payment, he should provide a copy for that purpose.
8. Authorized Payments Without Bill. Payment may be made without a bill if the service furnished is continuing (such as rent, janitorial service, etc.), and the contract provides for payment of exact amounts at fixed periodic intervals. Evidence of receipt or service performed must support such payment. SF-1166 or supporting documents must cite:
- a. Name of vendor and contract number.
- b. Amount of payment and period covered.
- Maintain a control record of these payments to ensure the contract is still in effect, the amount paid is correct and duplicate payment is avoided.
9. Vendor Certificates. A certificate as to correctness and non-payment is required on vendor's invoices, carriers or other companies or persons who furnish transportation and accessorial services on SF-1113. Other vendors are not required to execute certificates.
10. Administrative Certificates. The responsible Coast Guard officer will execute the following supplemental certificates, as appropriate, on the vendor's bill or attachment:
- a. Contract Field Printing. "I hereby certify as responsible officer that the contract field printing covered by this voucher was procured in accordance with the applicable Government Printing and Binding Regulations of the Joint Committee on Printing."
- b. Telephone Bills. See section 4-C of this Part.
11. Payment Certification. After examination as to propriety of a claim, schedule vendor's bills for payment on SF-1166. See chapter 2 of this Part. The ACO must sign the certificate

4-B-11. (cont'd)..

provided on the original SF-1166. Certificates on individual basic vouchers or bills need not be signed by the ACO. Certification of a claim is not a mechanical act, but one to be performed or not according to the considered judgment of the ACO.

- a. Consolidated Payments. Multiple bills payable to one vendor may be consolidated into one payment provided it is agreeable to the vendor and no loss of discount will result.
- b. Identification of Payments. A copy of the vendor's invoice is not required with SF-1166. Instead, place the vendor's invoice or identification number on the SF-1166 below the name and address of the vendor to assist in proper payment application.

Exception: If any corrections on invoices are made, forward a copy of changed invoice(s) or a letter for attachment to the check. This exception does not apply to earned discounts.

12. How to Handle Discounts. Record the accrued expenditures at full price. Take discounts only when earned and accepted.

- a. Discount Period. Unless specifically provided in the purchase agreement, the discount period begins on the date the material is delivered or the services performed, or on the date an invoice is received, whichever is later. When final inspection and acceptance of material is made at the point of origin, consider the date of delivery to the carrier for shipment as the date of delivery. If the invoice is returned to the vendor for correction, the discount period begins on the date the corrected invoice is received.

Include the beginning date in computing when the discount period expires. The discount is earned when the discount period expires on Sunday or a holiday, and payment is made on the next business day. Consider the date the check is mailed as the date of payment.

- b. Computing Discounts. Compute discounts on the gross purchase price before deduction of amounts owed to the government by the vendor, e.g., liquidated damages, trade-in-values, etc. See 6 Comp. gen. 692, 18 Comp. Gen. 784. Include any federal excise tax in the gross amount unless a specific exemption is provided by law.

4-B-12. b. (cont'd)..

See 12 Comp. Gen. 480. Where the discount terms of the contract do not agree with the terms offered on the vendor's invoice, make deduction of the discount most advantageous to the government.

- c. Refund of Discounts. Refund discounts taken in error. Refund discounts taken based on a printed offer on the vendor's invoice but which were not authorized under the purchase agreement. The vendor's request for refund must be in writing. Support the SF-1166 OCR on which the refund is made with the original request. When discounts not authorized under the contract are taken over a period of time on the basis of an offer on the vendor's invoice without protest from the vendor, any protest subsequently received will be processed as a claim. When the vendor is not satisfied with other discounts taken, he may accept the original payment under protest and file a claim for refund of the amount deducted with the GAO, via the ACO and Commandant (G-CAC). See 25 Comp. Gen. 890 and 54 Comp. Gen. 1004.
- d. Marking Lost Discounts.
  - (1) Lost Discounts. Invoices offering discounts which should have been taken will be clearly marked and the reason for the discount loss will be indicated by the accounting office. Summaries of lost discounts will be an element of the Coast Guard cash management review under Treasury Financial Management Manual (TFM) 6-8080.30.
  - (2) Refused Discounts. Invoices offering discounts which have been consciously refused will be plainly marked "Uneconomical Discount - Accounting Manual (COMDTINST M7300.4), Part IV, section 4-B" to prevent them from being reevaluated or being confused with other lost discounts.

13. Advance Payments. An advance of public money may not be made in any case except when authorized by the appropriation concerned or other law. See 31 U.S.C. 3324. Advance payments may be made as follows:

- a. Tokens and Tickets. For purchase of mileage books, commutation tickets, bus tickets, car tokens or other similar transportation tickets for official use. See 9 Comp. Gen. 151, 14 Comp. Gen. 322, 36 Comp. Gen. 829.

- 4-B-13. b. Publications. Subscription or other charges for magazines, newspapers, periodicals and other publications for official use of the Coast Guard. See 31 U.S.C. 3324. The term "other publications" includes any publication printed, microfilmed, photocopied or magnetically or otherwise recorded for auditory or visual usage and rental of microfilm library. See 57 Comp. Gen. 583. Such charges may be paid in advance from current appropriations, even though the subscription may extend beyond the end of the fiscal year or for more than one fiscal year. See 24 Comp. Gen. 163.
- c. Post Office Boxes. Annual payments to the local post office for the rental of post office boxes. When a box is surrendered before the end of the prepaid period, obtain a refund for the remaining full quarters of the unused period. See 25 Comp. Gen. 834.
- d. Membership Fees. The payment of fees, including annual dues, for membership in professional organizations is not considered an advance payment. If otherwise properly payable, such fees including annual dues may be paid at the beginning of the membership period.
- e. Tuition. Tuition and related fees to educational institutions where the policy of the institution requires such payment. Provisions should be made, wherever possible, for refund of the unearned portion in the event of discontinuance or interruption of the student's course of study. (5 U.S.C. 4109; 41 Comp. Gen. 626).
- f. Negotiated Contracts. Payments in connection with negotiated contracts as authorized by the Secretary of Transportation. See 10 U.S.C. 2307.
- g. Other Government Agency (OGA). Payments to OGAs for supplies or services furnished. See 31 U.S.C. 1347.
- h. Foreign Countries. Payments to foreign countries in compliance with the laws of foreign countries or their ministerial regulations. See 10 U.S.C. 2395.
- i. State, County or Municipal Service. See 7 Comp. Gen. 269 and 39 Comp. Gen. 285 when advance payment is required by state, or local laws or regulations for:
- (1) Services rendered in furnishing certified copies or articles of incorporation, records of marriage, births or death.

- 4-B-13. i. (2) Advance payment or deposit of filing fees, witness fees or court costs.
- j. Advance Payment Procedures. Advance payments authorized for the purchase of services, supplies and materials will observe the following procedures:
- (1) Contracting Officer. Will determine if advance payment is proper. Mark clearly on the procurement request "Advance Payment Requested." Forward the procurement request to accounting and provide a copy to the requisitioning office.
  - (2) Accounting Offices. Schedule the advance for payment if otherwise proper. Attach a copy of the procurement request to SF-1166 OCR. Record the transaction, making sure the payment of advance is clearly indicated.
  - (3) Requisitioning Office. Ensure procurement request is accomplished. Notify contracting officer when goods are not received within a reasonable time; no more than 60 days should be allowed for delivery.
  - (4) Contracting Officer. Will take required actions to follow up on items and assure delivery. Where vendor does not perform, demand a refund and advise accounting to establish accounts receivable.
  - (5) Accounting Office. Establish accounts receivable and monitor refund of advance.

NOTE: Requisitioning offices are responsible for ensuring supplies and services paid for in advance are received. If supplies and services are not received within 60 days, the requisitioner must notify procurement to initiate follow-up. Procurement will advise accounting to establish accounts receivable as required.

14. Partial Payments. Make partial payments only when provided in the contract or purchase order. If such payment would reduce the balance due under the contract to an amount insufficient to protect the interests of the government, refer the matter to the local procurement office for appropriate action.
- a. Partial Deliveries. Withhold payment for a partial delivery until delivery is completed, unless the contract or purchase order makes provision for partial payments.
  - b. Vacant.

4-B-15. Liquidated Damages. Authority: Federal Procurement Regulations 1-8 (41 C.F.R.1-8).

- a. Pending determination by the contracting officer of the causes and extent of delay in performance under contracts which include a provision for liquidated damages, the following occurs:
  - (1) Procurement forwards a statement to accounting office requesting the withholding of a specified amount of money against a specified contract, pending further procurement investigations.
  - (2) Accounting annotates specified contract denoting request for withholding of funds by procurement.
  - (3) Procurement completes investigation and determines if delay in performance is excusable.
    - (a) If excusable, procurement forwards statement to accounting requesting release of withheld monies.
    - (b) If not excusable, procurement forwards change order to accounting reflecting reduction in contract.
- b. Vacant.

16. Vendor Designation on Payment Schedules. Dealer's bills submitted by trustees, receivers or other legal representatives of suppliers may be certified for payment, if otherwise proper.

- a. Supporting Documents. The dealer's bill must be supported by an original or certified copy of a court order, decree or other adjudication giving authority to a representative to receive monies due the supplier. If a copy of the document is furnished, it must be certified as a true copy by the clerk of court or other officer of the court having jurisdiction. Attach this court order to other documents supporting first payment.
- b. Vendor Information. The following rules must be uniformly followed in connection with the designation of the vendor or vendors of government checks:
  - (1) Legal Representative. Schedule documents for payment to the order of the legal representative in his official capacity, e.g., "John Doe, Receiver for Smith Lumber Co., Inc." Make reference to the voucher

4-B-16. b. (1) (cont'd).

schedule to which the court order is attached when making subsequent payments to the same legal representative.

- (2) Individuals. In all cases use the first name, middle initial(s), if any, and surname. In the case of married women, do not use the husband's name preceded by the designation "Mrs."
- (3) Joint Accounts. Where two or more individuals are jointly entitled to receive the payment, the voucher must include all as vendors. The word "and" should appear before the name of the last payee. Never use the alternative "or" on the voucher. However, where the amount is not joint but several, it is proper to use a designation in the alternative. In this connection, distinguish between joint accounts and several accounts.
- (4) Unincorporated Associations. Make vouchers payable to the order of the association, using its official name.
- (5) Partnerships. Partnership vouchers should be drawn in the firm name.
- (6) Vouchering procedures for the following can be found in Treasury Fiscal Requirements Manual, Part 4 Section 2030:
  - (a) Trust estates, decedent's estates, trustees, executors and administrators.
  - (b) Guardians of minors.
  - (c) Incompetents.
  - (d) Corporations.
- (7) Doubtful Cases. Refer any doubtful cases to the legal office serving your command.

17. Prepaid Transportation Charges. When the dealer ships by commercial carrier subject to reimbursement, the transportation cost is shown as a separate item on the invoice. The amount shown for transportation costs must be supported with the receipted freight bill. See 41 C.F.R. 1-19.204 (b).

4-B-17. a. Freight Receipt not Available. When a dealer cannot reasonably provide the receipted freight bill, the invoice may be paid if the transportation charges are \$100 or less and it is determined that the charges are reasonable. To determine the charge is reasonable, use one of the following:

- (1) Past experience (authenticated transportation charges for similiar shipments).
- (2) Rate checks.
- (3) Copies of freight bills submitted by the dealer.
- (4) Other information submitted by the dealer to substantiate the amount claimed.

NOTE: See 41 C.F.R. 1-19.204(c) (1).

- b. Contract Requiring Retention of Records. Where reimbursement is made pursuant to a contract requiring the dealer's retention of records for a period not less than three years from the date of final payment under the contract, a receipted freight bill is not required. Such unsupported transportation charge of \$100 or less may be paid, provided the contractor certifies the transportation charges have been paid, and evidence in support of such payment will be furnished upon request. See 41 C.F.R. 1-19.204(c) (2).
  - c. Parcel Post Charges. Receipts for parcel post are not required. Postal insurance is payable if included in such charges. See 17 C.G. 325.
18. Contract Examination. Forward a signed copy of the contract, related bonds and change orders to the accounting office which is to make payment or effect final settlement of the contract in accordance with Comptroller Manual (COMDTINST M4200.19), Procurement Procedures, Volume VIII, Sec. 12B-80.104. When these documents are received, examine the contract to assure it is complete with respect to specific payment requirements.
- a. Minimum Examination Criteria.
    - (1) Is contract properly signed and numbered?
    - (2) Are dates of execution, acceptance, etc., as required, properly shown?

- 4-B-18. a. (3) Are required supporting documents attached, such as general conditions, special conditions, performance and payment bonds, insurance policies, statement and certificate of award, notice to proceed, etc., as applicable?
- (4) Are the terms of the contract specific as to the basis for making payments, i.e.:
- (a) Type of service or quantity to be furnished.
  - (b) Cost per unit or lump sum amount.
  - (c) Frequency of payment.
  - (d) Date of completion or delivery schedule.

b. Maintain Contract File. Maintain a contract file as follows:

- (1) Keep each signed copy of the contract and related attachments in a separate file folder secured with a suitable fastener. When contracts are forwarded to Commandant (G-L) for review, make a temporary suspense folder using a copy of the transmittal letter.
- (2) Identify each folder by contract number.
- (3) File folders in numerical order under the classification "active" or "completed."
- (4) Periodically review files to determine there is no break in serial numbers. If a lapse in numbers is found, determine cause and take corrective action.
- (5) Retain contract file until completion of GAO audit.

19. Appropriation - Determination of Fiscal Year. Charge costs of services or materials furnished as follows:

- a. Specific Contracts. Charge cost of services or materials furnished under specific contracts to the appropriation current on the date the contract is made. See 23 C.G. 370. Where there are valid adjustments, and the scope of contract is unchanged, charge the amount of the increase or decrease to the original appropriation cited. This includes successor accounts established pursuant to 31 U.S.C. 701-708 ("M" Accounts).

- 4-B-19. b. Term Contracts. Charge obligations incurred under a term contract to the appropriation current on the date specific orders are placed. Orders under such contracts must be placed on or after the beginning date of the contract period and on or before the termination date of the contract.
- c. Utilities Services. When the quantity for which payment is to be made is determined by meter readings, and for telephone services (including lease wires for transmission of vocal messages, and teletype service) and the period covered by the charge begins in one fiscal year and ends in another, charge the entire amount to the appropriation current at the end of the period. See 31 U.S.C. 668a and 34 C.G. 414.
- d. Replacement Contracts. Charge replacement contracts to same appropriation obligated with defaulted contract only if the original contract is terminated and the replacement contract is awarded within a reasonable time. Funds obligated under a terminated contract are available for the procurement contract provided a need for the work existed when the original contract was let and continues to exist when the replacement contract is let. This is the case whether the appropriation involved is a no-year or annual appropriation. See 32 C.G. 565; 34 C.G. 239; 44 C.G. 623.

C. Payment of Telephone and Telegraph Bills.

1. General Administrative Requirements.

- a. Telecommunications Manual, USCG (COMDTINST M2000.3A), chapter 12, contains procurement and administrative requirements covering use and control of telephone and telegraph services.
- b. Headquarters or Headquarters units telephones and telegraph bills will be processed through Commandant (G-CAS) and forwarded to Commandant (G-FAC) for payment.

NOTE: Excludes Washington Station, Cape May Training Center, Yorktown Reserve Training Center and Wildwood Electronics Engineering Center.

- c. Districts and Coast Guard Operating Facilities will process telephone and telegraph bills through their respective servicing, accounting and finance offices.
- d. Federal Telecommunications System (FTS) bills, Coast Guard-wide, will be processed through Commandant (G-OTM) and forwarded to Commandant (G-FAC) for payment.

- 4-C-2. Toll Bill Requirements. Support bills covering toll charges with Toll or Long Distance Telephone Call Authorization (CG-4180) or its equivalent. The minimum data to be shown on the bill is: (a) date, (b) place called, and (c) total charge.
- a. Toll Ticket Acceptance. Original toll tickets prepared by the telephone operator at the time long distance calls are placed are acceptable instead of CG-4180.
  - b. Mechanical Billings Acceptance. Toll statements prepared mechanically from tapes as a by-product of automated toll dialing are acceptable when minimum information is shown.
3. Certificate Requirements. After an invoice is verified by the authorized official or their designee, one of the following certificates must appear on the invoice under the signature of the authorizing official:
- a. Local Service. Required certificate for local service is:  
  
"The services billed hereon have been received for the period indicated."
  - b. Toll Service. Bills covering toll charges must bear the following signed certification by the appropriate official authorized, pursuant with this paragraph:  
  
"In accordance with 31 U.S.C. 680 (a), I certify that the use of the telephone for the official long distance calls listed herein was necessary in the interest of the Government."  
  
This certificate is not required for calls made through FTS.
4. Payment. Payment of properly verified and certified bills will be made like other payments for services. See section 4-B of this Part.
5. Audit of Invoices. The paying office must examine invoices to ensure:
- a. Charges for local service are in accordance with the terms of the General Services Administration Schedule and Communication Service Authorization (DD-428).
  - b. The toll service invoice includes the required information.
  - c. The local service and toll service invoices include the proper certification.

4-C-6. Charges for Personal Calls. The official verifying the telephone invoice is responsible for the collection of charges and related taxes for the unofficial use of telephone services. Collections so received are proper for deposit to deposit fund account 69X6875(02), Suspense, Coast Guard. When scheduling the invoice for payment, charge the cost of the unofficial calls to account 69X6875(02). Make payment each month to the local District Director of Internal Revenue for amount of federal tax on personal calls from deposit fund account 69X6875(02).

7. Telephone Calls While in Travel Status. Reimbursement for cost of telephone calls made while in travel status will be claimed on DD-1351-2, in accordance with JTR and Travel Manual (DOT Order 1500.6).

8. Services Rendered to Others. When an invoice includes charges for services rendered to other government departments or agencies, pay invoice in full. Prepare Voucher for Transfers Between Appropriations and/or Funds (SF-1080) or Disbursements and/or Collections (NAVCOMPT 2277) billing and send to the appropriate government agency for reimbursement. Make reference to the related payment voucher.

9. Billing Requirement for Telegrams. Western Union Telegraph Company Form WU-3145 is acceptable. List the charge for each telegram on this form. Support billing with a copy of each message.

D. Payment to Other Government Agencies (OGA's).

1. Procurement Procedures. Observe Coast Guard procurement procedures when ordering supplies and services from OGAs.

| 2. Billing Formats. OGAs will bill the Coast Guard on  
| NAVCOMPT 2277, SF-1080, Voucher and Schedule of Withdrawals and  
| Credits (SF-1081); or on a billing form of their own design  
| approved by the Treasury Department, Bureau of Government  
| Financial Operations; or on Paid Billing Statement for SIBAC  
| Transactions (TFS Form 7306).

| 3. Payment (General). Except for SF-1081 On-Line Payment and  
| Collection (OPAC) and SIBAC billings, payments will be made by  
| check. Pay all government bills promptly. Enclose a copy of  
| the bill with the check. If the billing office uses an  
| identification number, have this number placed on the check by  
| the disbursing officer instead of forwarding a copy of the bill.  
| Payment to certain agencies are prescribed below.

4. Adjustment Procedures. Normally, payment will be made for the amount billed. Adjustment of the bill is permitted when:

- 4-D-4. a. An ordering unit did not receive advance notice to change. In prices, quantities or substitution of items in sufficient time to cancel or adjust the quantity shipped.
- b. Material was not ordered.

When making such adjustment, list the individual items and corresponding amounts being deducted on the bill. Do not withhold payment pending resolution of adjustments. Adjustments for lost, damaged, defective or unsuitable items should be handled as prescribed in this paragraph. The billing agency will reflect credit on the next billing document. Do not request adjustment of a billing error when the amount involved is \$25 or less on any one line item. Charge (or credit) the amount of the error to cost or handle the error as an inventory adjustment when appropriate. This adjustment authorization pertains to government agencies only. See section 4-B of this Part for commercial adjustments.

5. SIBAC Billings. SIBAC bills are rendered by authorized SIBAC agencies for services purchased or supplies shipped. For a list of authorized SIBAC agencies and SIBAC billing and adjustment procedures, see section 9-F of this Part.

6. OPAC Billings. OPAC bills are rendered by OPAC agencies for services rendered or supplies shipped. For a list of OPAC payment and adjustment procedures, see section 9G of this part.

7. GSA Billings. GSA bills are rendered biweekly, monthly or quarterly after the fact or in advance on Statement, Voucher, and Schedule of Withdrawals and Credits (GSA Form 789) or Treasury TFS Form 7306. Certification of such bills by GSA is not required.

- a. Basis of GSA Billings. Except for those bills which are rendered in advance, billings are made as follows:

- (1) Stock Items. Bills for shipment from stock are rendered on the basis of drop from inventory, provided that notification of warehouse refusal or other advice or non-availability has not been received from the depot prior to the billing date. See section 9-F of this Part for adjustment procedures.
- (2) Services. Bills for services are rendered after there is evidence of actual delivery of services.
- (3) Stock Items - Direct Delivery. Bills for stock items, out-of-stock, are rendered based on payment to the vendor and proof of shipment to user.
- (4) Non-Stock Items. Bills for non-stock items direct delivery shipments will not be rendered because customer agencies will make payment directly to the vendor from their appropriations and funds.

- 4-D-6. b. Requisitions of \$1 or Less. GSA may process requisitions of \$1 or less without billing. Cancel obligations for such unbilled items 60 days after receipt of the material.
- c. Payment of Non-SIBAC Billings. Make payment to GSA immediately on receipt of the bill. GSA bills must be paid as rendered without pre-audit or receipt verification, subject only to availability of funds and adjustments for obvious significant errors in dollar amounts. Close coordination between paying office and procurement or supply offices is necessary to ensure that goods and materials paid for are received.
- d. Non-SIBAC Payment Follow-up. GSA's policy requires that the Coast Guard pay non-SIBAC bills from GSA as rendered without pre-audit or receipt verification. To ensure that the Coast Guard receives all goods and services it has paid for, district offices, Headquarters units and field commands will establish positive follow-up procedures.
- (1) Accounting Offices (fac). Will pay non-SIBAC GSA bills promptly and as rendered, even when no evidence to show performance of services or receipt of goods is available. However, the accounting office must notify the supply office in these cases so that proper follow-up will be made.
- (2) Supply Office (flp). The supply office will investigate the cause of non-performance or non-receipt and refer the matter to GSA for resolution. Approved adjustments will be reflected appropriately in subsequent billings. Disputed adjustments may be resolved through mutual agreement or may be referred to GAO for final resolution. The supply office will maintain records of all requested adjustments until they are closed. Tracers will be sent on all pending adjustments over 60 days.
- (3) Requisitioning Offices. Report all incomplete shipments, damaged shipments, improper materials or other circumstances requiring adjustments to (flp) for appropriate action and follow-up.
- e. Adjustment of Non-SIBAC Billings. Approved adjustments will be reflected in subsequent billings. Do not request adjustments in billings or payments whenever the difference involved, resulting from over or under deliveries or over or under charges, is \$25 or less on any line item on a bill or for any bills more than one year old

4-D-6. e. (cont'd)..

from the date of billing. Prepare requests for adjustments in accordance with GSA Handbook, Discrepancies or Deficiencies in GSA or DOD Shipments, Material or Billings (FPMR 101-26.8).

7. Department of Defense Billings: DOD billings will be rendered on SF-1080 supported by a mechanically prepared listing of documents.
  - a. Basis of Billings. DOD billings for sale will be rendered at least monthly on the basis of drop from inventory for shipments from DOD stocks and on the basis of notification of shipment by the vendor in the case of direct delivery from a supplier to the Coast Guard.
  - b. Retail Loss Allowance. A retail loss allowance is applied to each DOD billing to cover certain estimated stock losses of the Coast Guard. The allowance is a predetermined percentage factor, varying by material category and subject to change. The allowance is computed on the net billing and applied as a single line credit on each billing document. Credit this allowance to the applicable appropriation, operating guide and cost center stated in Part II, chapter 3 of this manual.
  - c. Accessorial Charges. Accessorial charges are made at specified rates to recover expenses incurred incidental to issues, sales and transfers of material and which are not included in the initial billing price of the material. When such costs are incurred, the charges will be added to and shown separately on DOD billings.
  - d. Payment. Make payment as soon as possible after receipt of SF-1080. Do not defer payment until receipt of shipment or pending resolution of adjustments.
  - e. Adjustments. Do not request adjustments when it involves \$25 or less per line item, when the date of the request for adjustment exceeds one year from the date of the bill involved, or before 60 calendar days after receipt of the material or billing. Prepare requests for adjustments in accordance with GSA Handbook, Discrepancies and Deficiencies in GSA or DOD Shipment, Material or Billings (FPMR 101-26.8). Establish an Accounts Receivable - Refund for each creditable adjustment submitted. Non-creditable adjustments will be funded under the appropriation and operating guide or project against which the basic requisition is chargeable.

- 4-D-8. Navy and Marine Corps Billings. Navy and Marine Corps billings will be on NAVCOMPT Form 2277, Voucher For Disbursement and/or Collection and supported by Detail Material Billing Cards or other supporting documents. The bill will include all items which have been posted to stock records for more than seven days without notification of warehouse refusal, substitutions or other changes, and all line items for which notification of shipment or availability has been received prior to billing date.
- a. Basis of Billing. The billings are based on the effective price when the material is dropped from inventory, except that billings for:
- (1) Perishable subsistence will be based on constructive delivery.
  - (2) Bulk petroleum will be based on receipt notification provided that such notification has been received within 15 days of the date of delivery; otherwise the billings will be based on the quantity issued from inventory for delivery by other modes of shipment.
- b. Accessorial Charges. Navy and Marine Corps accessorial costs are not chargeable to the Coast Guard except for transportation costs.
- c. Payment. Make payment promptly on receipt of NAVCOMPT Form 2277. Do not defer payment until receipt of shipment or pending resolution of adjustments. Fuel bills are to be paid as rendered with a post certification audit and request for credit, if needed. This is authorized by Title 7, of the GAO Policy and Procedures Manual For Guidance of Federal Agencies.
- d. Adjustments. Do not request adjustments when the adjustment involves \$25 or less per line item.

4-D-9. Request From OGAs For Offset of Government Debts From Amounts Due Coast Guard Contractors. The Debt Collection Act of 1982 codified the common law of offset of Government debts against amounts owed by the public. The Act encourages the cooperation of Federal Agencies in collection amounts due the Government.

- a. Requests for Offset. Requests from OGAs to recover the amount of Government claims from amounts due debtors must include a certification that the debtor was provided with the proper notifications listed as follows:

4-D-9. a. (cont'd)..

- (1) Written notice of the nature and amount of the debt.
- (2) Intent of the creditor agency to collect by offset.
- (3) Creditor was provided an opportunity to inspect and copy agency records pertaining to the debt was provided.
- (4) An opportunity to enter into a written repayment agreement was provided.

b. Advice to Requesting OGA. When request for offset is accepted, advise OGA in writing as to when they will receive payment and the amount they will receive. If a request for offset is received without proper certification, immediately contact the agency making the request and inform them of the specific omissions. Also, inform them of the date by which we are obligated to make payment to the contractor.

c. Payment to OGAs.

- (1) Schedule payment of OGAs as they would otherwise become due to the debtor. If not specified by the requesting agency, make payment by the most appropriate means under the circumstances (e.g. SF-1080/1081).
- (2) When the amount currently due the debtor is greater than the amount he owes the OGA, offset the entire amount due, remit to the OGA and pay the debtor the difference. Liquidate the account payable as if the debtor had been paid the entire amount due.
- (3) When the amount due the debtor is less than that which he owes the OGA, withhold and remit the entire amount to the OGA and liquidate the account payable as if the debtor had been paid in full.
- (4) When the debtor is due a series of payments over a period of months and one payment is not sufficient to liquidate the debt to the OGA, each payment should be entirely offset (and remitted to the OGA) until the debt is completely satisfied or amounts due the debtor are exhausted.

4-D-9. (cont'd)..

- d. Notification to debtors. When the Coast Guard offsets an amount owed to a debtor, the Coast Guard will notify the debtor for settlement of a debt owed to another agency, the Coast Guard will notify in writing each time an amount is offset at approximately the same time that debtor would have otherwise received payment. Include a copy of the requesting agency's request for offset with the notification.
- e. Maintenance of Records. Maintain a record of communications from OGAs and Coast Guard notifications to debtors with the accounts payable file.

E. Payment of Fees - Other.

1. Investigative Expenses.

- a. Authority for Unvouchered Expenditures. 14 U.S.C. 93(3) authorizes the Commandant (G-OIS) to conduct investigations which may assist the Coast Guard in the performance of any of its powers, duties or functions. 14 U.S.C. 658 provides that funds available to the Coast Guard for investigative expenses of a confidential character are to be expended by the approval or authority of the Commandant (G-OIS) and payment to be made on the certificate of necessity for confidential purposes. The Commandant's determination will be final and conclusive on the accounting offices of the government. See the Investigations Manual (COMDTINST M5527.1).
- b. Claims for Reimbursement. Submit all claims on Claim for Reimbursement for Expenditures on Official Business (SF-1164).
  - (1) Investigative Expenses (Non-Confidential). List out-of-pocket expenditures normally considered reimbursable in the ordinary conduct of Coast Guard business (i.e., parking fees, telephone calls and meals) in detail, certify and pay locally. Charge expenditures to OG-30, cost center 79812 and appropriate program travel object class.
  - (2) Investigative Expenses (Confidential). Summarize and submit a separate claim, clearly marked "Expenses of Confidential Investigation," with supporting documents to Commandant (G-OIS). The agent will certify that the claim is correct and proper and payment or credit has not been received. The "Approving Officer" portion of SF-1164 will be left blank (this portion is completed at Headquarters). Charge expenditures to OG-30, cost center 79823 and object class 9100.

4-E-2. Fees for Notaries.

- a. Authority. Under the authority of 5 U.S.C. 5945, a civilian employer who is required to serve as a notary public in connection with the performance of official business is entitled to reimbursement of actual expenses incurred in obtaining the notary commission.
  - b. Claims for Reimbursement. Claims will be submitted on SF-1164 and must bear a statement that the notary commission is required in the performance of official duties. Claim may be paid locally. Charge expenditures to OG-08 appropriate cost center and object class 1200.
3. Informant Fees. Title 46 U.S.C. 498 provides a fee for informants from fines imposed for violations of any provision of Title 52, Revised Statutes for which a fine is not especially provided. For each provisions, Section 498 authorizes a fine of \$500, one-half of which will be paid as fee to the informant. These fees are not paid from Coast Guard appropriations but from fines collected from the court.

F. Payment of Travel Advances and Reimbursement of Travel Expenses.

1. Administrative Requirements. For payment of travel advances and reimbursement of travel expenses, see:
  - a. Joint Travel Regulations (JTR) and Comptroller Manual (COMDTINST M41600.8), Volume IX, Travel, chapter 4 for military members.

4-F-1. b. DOT Travel Manual (DOT Order 1500.6) for civilian employees.

c. OMB Circular No. A-34.

d. Chapter 101-41.210 Et al. of 41 CFR.

2. Determining Fiscal Year Chargeable. Charge costs for travel of personnel, their dependents and household effects as follows:

a. Permanent Change of Station (PCS). See Part II-J-2-c,

b. Temporary Additional Duty-Temporary Duty (TAD/TD).

(1) Allowance on a Per Diem Basis. Charge per diem allowances and other reimbursable expenses arising from travel to the appropriation current on the day such expenses are incurred.

EXAMPLE: Travel is commenced in September 1984 and completed in October 1984. Charge per diem earned through 30 September to FY84 appropriation. Charge per diem earned during October to FY85 appropriation

(2) Mileage. Charge mileage expense to the appropriation current in the fiscal year in which the travel is performed. If travel is begun in one fiscal year and ends in another, charge all mileage expenses to the fiscal year in which the major portion of the travel was performed.

EXAMPLE A: Member commences travel on 30 September 1984 at 0700 and completes travel on 1 October 1984 at 0200. Charge all mileage expenses to the FY84 appropriation.

EXAMPLE B: Member commences travel on 30 September 1984 at 2100 and completes travel on 1 October 1984 at 1900. Charge all mileage expenses to the FY85 appropriation.

Note: Costs of Transportation or Shipment of Personal Effects in connection with TAD/TD orders are charged to the appropriation current on the date such services are procured under a purchase agreement of bill of lading.

4-F-3. Unused Tickets Issued for Official Travel. After completion of travel or travel cancelation, it is the traveler's responsibility to turn in all unused tickets and refund applications for exchanged or downgraded tickets immediately.

- a. Traveler(s). To minimize changes in itinerary that could result in unused tickets, the traveler should purchase tickets as near the date of departure as practicable, giving due consideration to travel savings offered through special fare rates. Travelers must initiate timely action to cancel unused tickets in their possession at the completion of travel by personally contacting the travel office. Each traveler is responsible for informing the carrier where refunds resulting from exchanged or downgraded tickets should be sent. Travelers must turn in copies of refund applications to the travel office on completion of travel.
- b. Office Issuing Travel Orders. The office issuing travel orders must establish positive controls to follow up on TONOs issued and ensure travelers are taking timely action to cancel unused tickets. The office must also provide travelers with "Bill Charges to" information such that the traveler can in turn make this information available to the carrier when necessary.
- c. Accounting Offices. Accounting offices are responsible for proper utilization of travel funds. Follow these procedures to obtain reimbursement for unused or downgrade tickets.

(1) Unused Tickets. Request reimbursement directly from the carrier for unused tickets issued to commands they serve. When the carrier fails to make reimbursement within 90 days from the date of the SF-1170, accounting offices will forward claims to GSA in accordance with Title 41 CFR 101-41.210.1. See section 4-F-3.c(6) for proper treatment of accounts receivable in regard to unused tickets issued for official travel.

- (a) Date of ticket issuance of date of travel, whichever is later.
- (b) Appropriation, i.e., 69X0201 - Fund Citation may be shown in "Remarks", i.e., 1-6-17-30.00.06 71550 2152.
- (c) Amount of refund or \$1 when amount is not known.

- 4-F-3. a. (1) (d) GTR number and ticket number.
- (e) Origin and destination.
- (f) Unused from and unused to.
- (g) Name and address of carrier.
- (h) Name and address of agency making submission.
- (i) Copy of unused ticket or portion, letter, exchange order, refund slip, etc.
- (2) Distribution of Copies. Submit original and duplicate copy of SF-1170 to carrier. All other copies are retained for accounting control.
- (3) Processing of Refunds. On return of the original SF-1170 with refund, record and deposit the refund and promptly forward the original SF-1170, together with any advice from the carrier regarding the basis of the refund, to GSA (BWAB), Washington, DC 20405.
- (4) Carrier Failure to Make Refund on SF-1170 Within 90 Days. When no refund is received within 90 days after submission to the carrier of the SF-1170, and no acceptable explanation has been received from the carrier, the agency will transmit the triplicate copy of SF-1170 and all related correspondence to GSA (BWAB), Washington, DC 20405 for appropriate action.
- (5) Direct Refund to GSA. If original SF-1170 is returned to agency from carrier stating that refund was already made to GSA, in order to receive credit to Coast Guard appropriations, take the following actions:
- (a) Forward Voucher and Schedule of Withdrawals and Credits (SF-1081) to GSA (BWAB), Washington, DC 20405. Included on these forms must be the name of the carrier, carrier check number, date and amount; GTR number; and the appropriation account or symbol to be credited.
- (b) Make this request within 300 days of the time GSA receives money from the carrier. If GSA is not notified within 300 days, the money will be deposited to the Treasury in a miscellaneous receipt account.

4-F-3. c. (6) Recording Accounts Receivable for Unused Tickets, Exchange Orders, Refunds Slips, etc.

(a) After preparation of SF-1170, establish accounts receivable as follows:

DR: GL Account 23XX Accounts Receivable  
CR: Account 81XX Current Costs

(b) When refund has been received:

DR: GL Account 2120 Funds with Treasury  
CR: GL Account 23XX Accounts Receivable

(c) Refund collection forwarded to GSA (BAWA) for action:

DR: GL Account 81XX Current Costs  
CR: GL Account 23XX Accounts Receivable

d. Ticket Refund Applications. Carriers are expected to refund the value of exchanged and downgraded tickets within 60 days from the date of the refund application. At the end of 90 days, accounting offices will report carrier failure to make proper refunds to GSA.

4. Local Travel. Comptroller Manual (COMDTINST M4600.8), Travel, Volume IX and DOT Order 1500.6 state the conditions for local travel reimbursement.

a. Payment Procedures. Observe the following procedure in making payment of a claim for reimbursement:

(1) Responsibility and Action of the Claimant. Submit properly executed and approved SF-1164 to ACO or cashier for payment. See Comptroller Manual (COMDTINST M4600.8), Travel, Volume IX, section 4-G and DOT Order 1500.6, section 6.

(2) Responsibility and Action of the Cashier.

(a) Review SF-1164 to determine the propriety of each item claimed.

(b) Verify the mathematical accuracy of the claim.

(c) Check for claim approval by the person designated to approve the claim.

- 4-F-4. a. (2) (d) Make cash payment to claimant and get signature on SF-1164 in block captioned "Received in Cash".
- (e) Enter date of payment on SF-1164 in block captioned "Received in Cash".
- (f) Place a sub-voucher number on SF-1164 opposite space captioned "Voucher No."
- (g) Assign sub-voucher numbers in numerical sequence followed by fiscal year suffix.
- (h) Retain original and copy of paid claim in safe.
- (i) Send paid claims to ACO for scheduling and certification at least twice monthly, preferably on the 15th and last day of each month.
- (j) Class A Cashier (Limited) voucher paid claims on SF-1129 as prescribed in Part VI, chapter 8 of this manual.
- (3) Responsibility and Action of the ACO.
- (a) Review claims for propriety of payment.
- (b) Return any claims disallowed to the cashier. (See 2 below).
- (c) Schedule and certify paid claims on SF-1166.
- (d) Return paid claims with certified SF-1166 to the cashier who made the payment.
- (e) Send paid claims received from Class A Cashiers (Limited) to the Regional Disbursing Officer (RDO) with SF-1129 and covering SF-1166 for issuance of check to replenish the Imprest Fund.
- (4) Responsibility and Action of the Class A (General) or Class B Cashier.
- (a) Send original and three copies of SF-1166, supported by the original claim, to the Treasury RDO with regular transmittal of cash payment vouchers. Retain one copy of SF-1166 and each claim.
- (b) Send two copies of SF-1166 supported by the original claim to the accounting office.

- 4-F-4. b. The cashier who made payment will make demand on the vendor for repayment when a SF-1166 claim is disallowed by the ACO. If repayment is not paid promptly, the district commanders (fac) or commanding officers of the Headquarters unit, as appropriate, will initiate action for pay record deduction. Schedule amount of checkage as a payment in favor of the cashier involved. When repayment is made, return SF-1166 to claimant.

G. Payment of Witness Fees or Mileage Allowances.

1. How to Determine Amount Payable. The following regulations state the fees and allowances payable to witnesses:
  - a. Military Personnel. Volume 1, Joint Travel Regulations. Chapter 6, Travel Under Special Circumstances.
  - b. Civilians, Government Employees or Otherwise. Department of Transportation (DOT) Travel Manual, DOT Order 1500.6, Chapter 3, Special Travel Situations.
2. Payments. A witness will claim reimbursement using one of the following forms, as appropriate:
  - a. Claim. Travel Voucher or Sub-voucher (DD Form 1351-2) for military personnel and civilians in government employ.  

Claim for Fees and Mileage of Witness (SF-1157)  
for civilians not in government employ.
  - b. Procedures. Reimbursement claims will be processed and the ACO will certify proper claims on SF-1166 following established procedures.
3. Advance Payments.
  - a. Advances to Military and Government Employees. Make advance payments for witness travel as explained in chapter 4 of this Part - Payment of Travel Advances and Reimbursement of Travel Expenses.
  - b. Advances to Civilians that are not Government Employees. Make advance payment on behalf of a witness not in government employ only on request of one of the officers listed in the Military Justice Manual (COMDTINST M5810.1), paragraph 216-1. The advance payment may not be for more than one day of attendance and mileage for the journey to and from the tribunal.
  - c. Responsibility and Action of the Requesting Officer. Request advance of funds for payment to witness, by letter to the ACO, similar to the following:

4-G-3. c. (cont'd)..

"It is requested that I be advanced funds in the amount of \$\_\_\_\_\_ (mileage from \_\_\_\_\_ and return to \_\_\_\_\_, miles @ \$0.\_\_\_\_ + \$\_\_\_\_\_ plus one day's fee for attendance \$\_\_\_\_\_). Such sum to be paid to (full name of witness). I assume responsibility for insuring that (full name of witness) executes a Standard Form 1157 upon discharge from attendance as a witness."

d. Responsibility and Action of the ACO.

- (1) SF-1166 payable to the officer requesting the advance. Indicate the name of the witness, points between which the travel is to be performed, number of miles and rate of reimbursement, and amount of reimbursement for one day's attendance.
- (2) Notate SF-1166 to show change to GL Account 2490 - Other Advances.
- (3) Process SF-1166 as usual.
- (4) After receiving SF-1157 from Requesting Officer, schedules for payment, deducting amount previously advanced. See step 4-G-3-e(4).

e. Responsibility and Action of the Requesting Officer.

- (1) Pay advance to the witness, obtain a receipt showing the amount of the advance and the full name of the witness. Send the receipt to the ACO.
- (2) Make sure that the witness executes an SF-1157 upon release, even though no balance may be due.
- (3) Place the Schedule Number of the SF-1166 on which the advance was paid on the SF-1157.
- (4) Send SF-1157 to the ACO.

4. Supporting Documents. Use a copy of the subpoena, travel orders, receipts and other official documents to support claim.

5. Accounting Data. All witness expenses (including travel, subsistence and fees) are chargeable to appropriation 1, OG-30, Object Class 2559 and benefitting cost center.

4-H. Payment of Claims for the Proceeds of Undeliverable Checks.

1. Administrative Requirement. Part III, chapter 7 of this manual contains administrative requirement for processing undeliverable checks. An account payable is established pending further claim by the vendor.
2. Claim Requirement. Claims for the proceeds of an undeliverable check must be in writing. Consider requests for payment or inquiries regarding the status of payment as a claim when examination reveals that:
  - a. The original claim was approved for payment.
  - b. A check was issued.
  - c. The check was subsequently processed as undeliverable.

Make sure the person making the inquiry is entitled to delivery of the check.

3. How to Prepare Payment Schedule. After determining that an account payable has been established and the proceeds are still due and payable, process the claim for payment. Based on documents supporting the accounts payable, place the following data on the covering SF-1166:
  - a. Original undeliverable check number.
  - b. Month and year of issue of check.
  - c. Amount of original check.
  - d. Disbursing symbol number under which drawn.
  - e. Appropriation credited.
  - f. Certificate of deposit number.
  - g. Date of deposit.
  - h. Reason check was processed as undeliverable.

4-I. Payment for Emergency Medical or Dental Treatment of Coast Guard Members.

1. Administrative Authority. Effective 1 April 1982, all requests to contract for medical services from non-federal providers will be made by letter, via chain of command, to Commandant (G-K). Requests will contain justification and include an assessment of the capability of federal medical treatment facilities to provide service requested; cost of providing the requested services by non-federal contract providers; and a cost benefit analysis (i.e., lost man-hours, transportation, per diem, savings, etc.) Commandant (G-K) will approve or disapprove the request and provide authorization to contract. Approved requests will be returned to the originator for submission to the appropriate local contracting office for negotiation and procurement. A copy of all contracts awarded will be forwarded to Commandant (G-K). Coast Guard contracting officers will not accept procurement requests for medical services without an attached letter of approval from Commandant (G-K).
2. Payment of Bills. Coast Guard ACOs are authorized to pay on existing contracts for medical services negotiated under Department of Health and Human Service's contracting mechanisms and signed by the Chief, Office of Health Services, U.S. Coast Guard. Effective 1 April 1982, district and Headquarters unit accounting offices will become responsible for payment of medical bills for active duty personnel receiving care from non-federal providers.
3. Distribution of Paid Vouchers. Per instructions in the Coast Guard Medical Manual (COMDTINST M6000.1), a duplicate copy of all SF 1034s, with a copy of member's payment receipt attached, will be mailed to Commandant (G-KMA) weekly with a cover sheet included indicating unit name and "SF-1034s for the week of \_\_\_\_\_ are enclosed." In instances where no bills are forwarded to the local accounting office for payment, a negative report must be submitted to Commandant (G-KMA).
4. Funds Chargeable. Funding will be accomplished through an automatic pick-up system similar to that used for military pay. Expenditures will be charged to OG-30 point account 30.51.00 for FY81 bills, 30.52.00 for FY82 bills, 30.53.00 for FY83, etc. Ensure object classes, as listed in Part II of this manual, are properly assigned. At the beginning of each month, accounting offices will pick up targets equal to prior month expenditures. Pick-up entries will be accomplished automatically for units on DIAS. Other units will make manual entries.

4-J. Payment of Rewards or Expenses Incident to Apprehension and Delivery of Absentees, Deserters or Escaped Military Prisoners.

1. Authority. 14 U.S.C. 508, 644, and 10 U.S.C. 807 authorize payment of a reward or actual reimbursement of expenses incident to the return to military control of members absent without authority, deserters or escaped prisoners.
2. Reward or Reimbursement for Actual Expense. Pay only one reward or reimbursement for actual expense for each apprehension and/or delivery of an absentee, deserter or escaped military prisoner.
  - a. Offer of Reward. Payment is authorized only when a reward has been offered. Receipt of Absentee Wanted by the Armed Forces (DD-553) and a corresponding Coast Guard entry in the Federal Bureau of Investigation's National Crime Information Center's (NCIC) Wanted Person File constitutes the authority for apprehension and is considered as an offer of a reward. The NCIC entry, standing alone or oral or written notification from military or Federal Law Enforcement Agencies also constitutes authority for apprehension and constitutes an offer for a reward.
  - b. Reimbursement Option. Reimbursement for actual expenses is authorized when:
    - (1) Reward has not been offered.
    - (2) Reimbursement is requested instead of reward.
  - c. To Whom Payable. Payment of reward or reimbursement for actual expenses is payable to any person or agency performing the service except: armed service members; salaried officers or employees of the Federal Government; or lawyers on whose advice an offender surrenders.
3. Payment of Reward or Reimbursement for Actual Expenses. Payment of a reward or reimbursement for actual expenses to officials or agencies taking part in the Coast Guard apprehension program is authorized as indicated below:

- 4-J-3. a. Maximum Reward Payment for Apprehension and Delivery to Military Installation. A maximum reward of \$75 is payable for the apprehension or acceptance of surrender of military offenders and their delivery to a military installation having facilities to receive and process them.
- b. Reward Payment for Apprehension and Detention in Civil Custody. A maximum reward of \$50 is payable for the apprehension or acceptance of surrender of military offenders and their detention in civil custody until military officials can assume custody of them.
- c. Reimbursement for Actual Expenses. Reimbursement for actual expenses is payable not to exceed \$75 in any one case, in lieu of reward, or when conditions for payment of reward cannot be met. See section 4-J-2 of this Part.
- (1) Official Transportation or Personal. Payment will not be made for:
- (a) Transportation performed by official vehicle.
  - (b) Personal services of the claimant.
  - (c) Apprehension and detention not followed by return to military custody.
- (2) Allowable Expenses. Expenses for which reimbursement may be made include the following:
- (a) Cost of actual and necessary travel, on a round trip basis, performed by privately-owned conveyance at the rate of 20-1/2 per mile from either the place of apprehension or civil police headquarters to the place of return to military control.
  - (b) Cost of actual and necessary travel expense (including taxi and bus fare) incurred by the persons for themselves and their prisoners.
  - (c) Cost of actual and necessary meals purchased by the apprehending, detaining, or delivering persons for themselves and their prisoners.

- 4-J-3. c. (2) (d) Cost of actual and necessary telephone and telegraph communication costs in connection with the return of prisoners to military control.
- (e) Cost of damages to the property of the agency, or its representative, caused directly by prisoners and resulting from their apprehension, detention or delivery.

4. Payment Procedures. Procedures for payments of rewards and reimbursement for actual expenses is as follows:

- a. Rewards. The ACO of the Coast Guard unit to whom prisoners are returned to military control will effect one voucher payment of the reward. Support SF-1166 with the original DD-553. Include a statement on the SF-1166 as to whether prisoners were apprehended and delivered or apprehended and detained. Charge payment against the Operating Expense appropriation current at the time of apprehension. If doubt exists as to proper vendor, forward the claim to Commandant (G-FPS).
- b. Reimbursement for Actual Expense. The ACO of the Coast Guard unit to which prisoners are returned to military control must:
- (1) Prepare SF-1166 with an itemized statement signed by the claimant(s) and a statement from the CO, with proper documentation, stating that the expenses claimed constitute a reasonable and proper claim.
  - (2) Charge payments against the operating expense appropriation current at the time of apprehension.

K. Payment of Uniform Allowance to Civilians.

1. Authority. The Federal Employees Uniform Allowance Act, Pub.L.89-554 5 U.S.C. 5901-(a)-(2) as amended, authorizes the payment of a uniform allowance to eligible civilian employees, (i.e., nurses, guards, fire fighters, etc.) when they are required by law or regulation to wear a uniform on duty. See Commandant Instruction 12594.2 series and Bureau of Budget Circular A-30, 1966 Revised.

Note: Uniform Allowances are not to be considered as pay, salary or compensation for retirement or tax purposes.

2. Policy. The Federal Employees Uniform Allowance Act, as amended, authorizes the payment of a uniform allowance not to exceed \$125 per annum. Inform each employee that the allowance is for the purpose of defraying a reasonable part of the cost of the uniform, that the allowance is to be used for that purpose, and the period--year or quarter--for which the allowance is granted.

- 4-P-2. a. (2) All memberships will be in the name of the benefiting Coast Guard activity for a normal membership period - generally 1 year. Payment of membership fees and dues at the beginning of the period are permitted as payments of this type are not considered advance payment.
- (3) Within a geographical area, a single membership in a particular organization generally will give the Coast Guard full advantage or access to the desired benefits. However, if a multiple Coast Guard membership is required, specific documentation must be presented justifying the direct and primary benefit to the Coast Guard for each membership.
- (4) Non-personal memberships which do not meet these guidelines for use of appropriated funds may be funded if approved, from district commander and Headquarters offices' extraordinary expense funds provided by the Coast Guard Trust Fund.

b. Other Provisions.

- (1) Private Recreational Facilities. To provide for the basic recreational needs of Coast Guard members and dependents, memberships in private recreational facilities in the name of the Coast Guard or benefiting Coast Guard activity are permitted when all of the following conditions are met:
- (a) Government recreational facilities are inadequate or unavailable.
- (b) Membership can be cost-justified when compared with the required Coast Guard capital investment to otherwise provide adequate recreational facilities.
- (c) Membership provides the type or recreational activity that the Coast Guard normally provides its members or dependents assigned to installations with adequately equipped recreational facilities.
- (d) Special Services, appropriated funds are available.
- (2) Honorary Memberships. Membership in civic and related organizations are frequently available on an honorary basis. When an honorary Coast Guard membership is not available but Coast Guard participation is highly desirable from a pragmatic viewpoint, then membership fees in organizations of this type may be authorized provided the rationale for the membership is adequately documented.

4-P-2. c. Approvals.

- (1) All memberships are subject to the review and approval of Headquarters or district chief of staff, or commanding officer of Headquarters units, as applicable.
- (2) Written documentation will provide a clear determination showing how the Coast Guard membership will directly and primarily benefit the Coast Guard in fulfilling its funded responsibilities with an identification of the authorized function furthered by the Coast Guard membership.

| 4-Q. Payment of Claims Involving the Liability of the Coast Guard  
| Relating to Loss or Damage to Personal Property of Coast Guard  
| Personnel.

| 1. Authority.

- | a. Title 31 U.S.C. 240-243 (Military Personnel and  
| Civilian Employees' Claims Act of 1964 (MPCECA))  
| authorizes the settlement and payment (including  
| replacement-in-kind) of claims made by Coast Guard  
| personnel for damage to, or loss of, personal property  
| incident to service. To expedite the settlement of  
| claims, a claim may be presented to the adjudicating  
| authority concurrently with the demand on a carrier  
| and/or insurer without waiting disposition of the  
| claim.
- | b. Title 31 CFR provides regulations governing  
| preparation, submission, adjudication, and payment of  
| claims for damages involving liability by the Coast  
| Guard.

| 2. Purpose of Procedure. This procedure is designed for  
| recording assets and liabilities in the accounting records  
| relative to personnel claims. The loss experienced must  
| be incident to service with the Coast Guard, particularly  
| claims stemming from PCS orders.

| 3. Administrative Requirements.

- | a. The Coast Guard Claims Manual (COMDTINST M5890.7)  
| establishes procedures for handling administrative  
| claims.
- | b. Vacant

| 4. Policy.

- | a. The Coast Guard will process claims for loss or damage  
| to personal property incident to service with the  
| Coast Guard.
- | b. Maximum amount payable in a single incident is  
| \$25,000, however, under special circumstances, the  
| amount can be increased to \$40,000 and must be  
| approved by proper authority.

- 4-Q-4. c. Claims will be investigated, settled and forwarded to the accounting offices on Personal Property Claim (CG-4112 and CG-4112A) or Demand on Carrier/Contractor (CG-4111) for scheduling of payment to the claimant.
- d. Upon receipt of claims, each accounting office will establish an obligation in the accounts. Attention will be focused upon completed PCS moves at year-end to ensure that proper fiscal year funds are charged for the resulting claims. At year-end, an obligation entry will be made to cover any known loss or damage situation when a completed CG-4112A is not available.
- e. Each accounting office will establish an accounts receivable for the amount determined by the legal office, or if not available, the amount of the claim against the carrier. Monies received as a result of payment of the claim by the carrier will be credited as an appropriation refund against the appropriation from which payment to the claimant was originally made.
- f. Entries and files supporting liabilities and receivables will contain sufficient data to provide a way to track all events associated with a particular claim.
5. Recording Procedures. Observe the following procedures for recording assets and liabilities in the accounting records relative to lost or damaged personal property of Coast Guard personnel.
- a. Obligation for Lost or Damaged Personal Property. The amount to obligate will be based on the best information on hand, in the following precedence:
- (1) Block 9b of CG-4112A.
  - (2) Block 8 of CG-4112.
  - (3) Block 11 of CG-4111.
  - (4) Transportation Officer's best estimate.
- b. Establishing Obligations and Liabilities for Claims. Establish expense and liability for claims received. Use a copy of CG-4112A completed by the Claims Investigating Officer to record liability. The accounting entry to record the obligation and the liability is as follows:
- |     |                 |                       |
|-----|-----------------|-----------------------|
| DR: | GL Account 6322 | Unobligated Targets   |
| DR: | GL Account 8110 | Current Costs         |
| CR: | GL Account 6311 | Expenditures          |
| CR: | GL Account 5299 | Accrued Liabilities - |
|     |                 | Other                 |



CHAPTER 5. OPERATING AND PROJECT TARGETS

A. Introduction.

1. What this Chapter Covers. This chapter defines operating and project targets and prescribes the "Accounting Office" procedure for processing target documents.
2. Supplementary Regulation. The Manual of Budgetary Administration (COMDTINST M7100.3) covers:
  - a. Authority for administration and control of funds.
  - b. Development of budgetary requirements.
  - c. Management of funds through appropriation, apportionment and operating project targets.
3. What is a Target? A target is a control established over the expenditure of funds by the head of an agency to limit obligations within a specified amount pursuant to an appropriation or other statutory provision. See Manual of Budgetary Administration (COMDTINST M7100.3) (MBA), dated August 1982, page 2-15, section 2-C-3.
  - a. Targets are used for fund control.
  - b. Targets are made by agencies within apportioned funds.
  - c. Exceeding target is not a violation of the Anti-Deficiency Act. It is an internal violation of Coast Guard policy and must be reported per instructions in MBA. If exceeding a target caused the Coast Guard to exceed a total appropriation, an Anti-Deficiency Act violation occurs.
  - d. Operating targets are established in those appropriations employing operating guides as sub-divisions of funds.
  - e. Project targets are established in those appropriations where funds are sub-divided by projects.

- B. Establishing Targets. The Commandant, U.S. Coast Guard, has authorized subordinate officers within the Coast Guard to establish targets for all Administrative Target Units (ATU) for Headquarters, districts and Headquarters units. See Part II, chapter 2 of this manual. Each ATU submits Operating Guide Summary of Budget Estimates (CG-4144) to Headquarters appropriation manager at least 120 days prior to beginning of the fiscal year showing ATU requirements for upcoming fiscal year. CG-4144s are reviewed by appropriate divisions and funding decisions are made based on fund availability and requirements. After determination of amounts that will be targeted to ATUs, target letters are issued.

5-B-1. Types of Target Documents. Targets and changes in targets are documented as follows:

- a. Annual Target Letters. Target letters are serially numbered letters issued by Headquarters appropriation managers, normally in August, prior to the beginning of the fiscal year. One target letter is forwarded to every ATU for each appropriation. No subsequent letters are issued unless there is a target modification. Target letters include the appropriation, fiscal year, operating guide or project, sub-account, quarterly and annual targets. Where funds are subject to quarterly apportionment, target amounts are automatically available for obligation at the beginning of each quarter.

NOTE: Total obligations must not exceed current quarterly apportionment, plus the balance of any unobligated funds carried over from the previous quarters.

- b. Financial Transfer Authorizations. When required, Financial Transfer Authorizations or messages are issued by Headquarters appropriation managers to modify targets. Modifications are serially numbered by appropriation to assure continuity.
- c. Change in Financial Plan. Changes in Financial Plan (CG-3319) are prepared by ATU to document and record permanent and/or temporary transfers of funds between operating guides (additional breakdown below ATU) as authorized by the MBA. See Figure 5-1.
- d. Target Journal Vouchers. Target Journal Vouchers (CG-4263) will be prepared by accounting offices to:
  - (1) Pick up targets at the end of each month equal to obligations in current year operating guides (OG) for the following (for DIAS units this is automatic):
    - (a) 01.01: Commissioned Officers, Cadets and Warrant Officers
    - 01.02: Enlisted Personnel (Include subsistence expense of Coast Guard Auxiliary members)
    - (b) 08.00: Civilian Salaried Personnel
    - (c) 20.XX: Permanent Change of Station (PCS) Program - See Part II, section 3-J of this manual
    - (d) 30.5X: Medical Program

- 5-B-1. d. (1) (e) 30.60: Claims
- (f) 56.01: Training Travel Expense - Officers, Cadets and Civilians
- 56.02: Training Travel Expense - Other Military Members
- (g) 80.00: Reimbursable Program
- (h) 90.08: Reserve Program Civilian Personnel
- (i) 90.18: Reserve Program Instructor Administrative Support
- (j) OX.01.70: AC&I Civilian Payroll
- (2) Zero unobligated target balances for expired annual and lapsed "M" symbol appropriations at fiscal year-end.
- (3) Record amounts of targets becoming available at the beginning of each quarter. The amount of these target pickups are obtained from the Target Control (CG-3067) and must agree with amount of adjustment made between columns (7) and (8) of the control. See Figure 5-3.
- (4) Record amounts of transfers between target accounts, sub-targets or program target accounts.

Number Allotment Journal Vouchers consecutively, starting with No. 1 at the beginning of each month. Prefix the number with the ATU and the number of the month in which processed, i.e., the 5th Journal Voucher prepared for the 9th District during August would show 09-08-05. File numerically by month.

C. Accounting Codes for Target Documents (Districts only).  
Transaction codes and document type codes for use on target documents are as follows:

1. Transaction Codes.

<u>Code</u>	<u>Description</u>
50	Annual Target Letters, Financial Transfer Authorizations, Change in Financial Plan and Allotment Journal Vouchers.

5-C-2. Document Type Codes.

<u>Code</u>	<u>Description</u>
H	Annual Target Letters, Financial Transfer Authorizations and messages initiated by Headquarters appropriation manager.
D	Target documents initiated by ATUs, including changes in financial plan, target pickups and modifications.
K	Accounting corrections.

D. Annual Target Letters and Modifications. Accounting offices will process target letters and modifications as follows:

1. Receive annual target letters and target modifications from Headquarters appropriation manager.
2. Forward one copy of the document to the appropriate operating guide or project administrator.
3. Post target documents to the Target Control (CG-3067).
4. Make summarized entry from month-end Target Status Report to GL Accounts 92XX and 6322 on Journal Voucher.
5. File target letters and modifications numerically by serial number.

E. Change in Financial Plan. Accounting offices will process Change in Financial Plan (CG-3319) as follows:

1. Receive CG-3319 from authorized approving official.
2. Assign a consecutive amendment number using appropriation identity, ATU code and fiscal year, e.g., OE-09-1-83 means, Operating Expense, District 9, amendment number 1, FY-83.
3. Post CG-3319 to Target Control.
4. Prepare a Journal Voucher (JV) to reflect change in financial plan for posting to target accounts.
5. Sign CG\_3319 on line 16 as validating officer and file numerically.

F. Target Pickups. Accounting offices will document and record the pickup or release of targets as follows:

- 5-F-1. Prepare a separate JV for each appropriation monthly in an amount equal to expenditure incurred.
  2. Post JVs to target-expenditure control, target accounts, GL Accounts 92XX and 6322 and file numerically.
- G. Target Program Transfer. Accounting officers will document and record the transfer of target amounts among target accounts, sub-targets and/or program target accounts as follows:
  1. Prepare JV to cover authorized target transfers.
  2. Post JV to target-expenditure control and target accounts.
  3. File JVs numerically.

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-3319 (Rev. 3-87)		CHANGE IN FINANCIAL PLAN			DATE 29 October 1981	
1. ORIGINATOR Command, Control & Communications		2. REFERENCE				
3. APPROPRIATION 69X0201 OE		4. FISCAL YEAR 1982		5. AMENDMENT NO. OE-99-05-R2		
7. BUDHEAD SYMBOL AND TITLE		8. QUARTER	9. CODE*	10. INCREASE	11. DECREASE	
99-Y OFFICE OF COMMAND, CONTROL & COMMUNICATIONS		1	N		\$85,000.00	
98-Y OFFICE OF COMPTROLLER		1	N	\$85,000.00		
* Enter code letter R to indicate a recurring (base) charge between Subheads or N for a nonrecurring (one-time) transfer						
12. JUSTIFICATION FOR ADJUSTMENT OF FUNDS (Attach additional sheet if necessary)						
<p>This change is the initial transfer to supplement VTS and VBF-FM Contract Maintenance costs for FY-82 and provide \$35K of Navy reimbursable to CG-30 for support of Navy projects.</p> <p>OG-42.00.00 APPLIES -\$85,000.00 OG-30.19.00 APPLIES +\$85,000.00</p> <p><u>DISTRIBUTION</u> G-FAC (2) G-CBU G-T G-Fp-2 G-TEE-1      3E6-9321    +35K      3E1-9522    +5.0K G-TEE-2      3E2-9521    +42.5K G-TEE-6      3E1-9521    +2.5K</p>						
13. ANNUALIZATION OF BASE CHANGE (Do not fill in for one-time transfers)						
BUDHEAD SYMBOL	INCREASE	DECREASE	BUDHEAD SYMBOL	INCREASE	DECREASE	
14. INITIALS G-TEE-5	APPROVAL RECOMMENDED (G-TEE)			DATE 5/1/82		
INITIALS	APPROVAL RECOMMENDED (G-FF)			DATE 10/29/81		
INITIALS	APPROVAL RECOMMENDED			DATE		
INITIALS	APPROVAL RECOMMENDED			DATE		
15. INITIALS	CHANGE APPROVED (G-CBU)			DATE 11/4/81		
16. INITIALS	VALIDATED (G-FAC)			DATE 11/15		





CHAPTER 6. PAYMENT SCHEDULES

A. General.

1. Authority. The basic authority for the preparation, use and disposition of Voucher and Schedule of Payments (SF-1166 OCR) is found in the Treasury Financial Manual (TFM), Volume 1, Part 4, Chapter 2000.
2. Purpose. SF-1166 OCR is the primary method for paying obligations by check to individuals, businesses and government agencies. The procedures prescribed in this chapter are applicable to the Coast Guard for issuing check payments.

B. Basic Requirements.

1. Documentation. All SF-1166 OCRs will be supported by standard disbursement vouchers, bills or vendor invoices showing sufficient information to support an audit of the transaction. The exception to this requirement is recurring payments, e.g., rents, personal services when:
  - a. It is on an unexpired contract or agreement.
  - b. The amount has been verified.
  - c. Services were actually performed.
  - d. It will not result in a duplicate payment.
2. Information Required on Supporting Documents. Invoices, bills, statements or basic vouchers supporting payments will include the following minimum amount of information:
  - a. Listing of individual items purchased.
  - b. Number of units purchased.
  - c. Unit prices.
  - d. Total purchase price.
  - e. Contract or agreement references.
  - f. Proper accounting citation.
3. Consolidation of Payments. Multiple invoices or bills from one vendor will be combined into one payment to reduce the number of voucher schedules required and the number of checks issued provided the following conditions are met:
  - a. The vendor agrees to receiving consolidated payments.

- 6-B-3.
  - b. Only invoices from one Coast Guard accounting office are consolidated.
  - c. Discounts are not lost by making consolidated payments.
- 4. Partial Payments. A partial payment record sheet will be maintained with the contract. The record sheet will include:
  - a. Amount paid.
  - b. Invoice number.
  - c. Schedule number and date.
- 5. Avoid Duplication. Following are examples of check points which can prevent duplicate payments:
  - a. Verify the existence of an open obligation by checking the unpaid or undelivered order file.
  - b. In cases of partial payments, examine record sheet to avoid duplicate invoice numbers.

C. Classification of Voucher Schedules.

- 1. Transportation Voucher Schedules. Use a block of number prefixed by "T", e.g., T-1000.
- 2. Freight and Passenger Charges in Foreign Currency. Invoices for transportation charges payable in foreign currency will be scheduled on separate voucher schedules. They will be assigned sequential numbers in the same series as all transportation schedules, e.g., T-1001.
- 3. No Check Vouchers. Invoices for transportation charges requiring no check to be issued will be scheduled on separate voucher schedules. They will be marked "No Check" in the "D.O. Check Number" column. Submit these schedules along with all other transportation voucher schedules to GSA for audit.
- 4. Other Voucher Schedules. Other charges will be further separated by type of payment and scheduled on separate voucher schedules:
  - a. Payments Involving Discounts. Schedule invoices offering discounts on a separate voucher schedule only when the discount will be taken. Where the discounts offered are not taken because they are not advantageous to the government, or because the bill cannot be paid within the discount period, they will be listed on the "All Other" voucher schedule.

- 6-C-4. b. Voucher Payable in Foreign Currency. Schedule all invoices being paid in foreign currency, whether by vendor's request or as required by TFM and 31 CFR 2113, because of excess or near excess holdings in the foreign currency, on separate voucher schedules. Use the same "Other Vouchers" sequential schedule numbers.
- c. "No Check" Vouchers. Invoices and credit memorandum netting payable amount to zero will be scheduled on the "All Other" voucher schedule. Enter "No Check" in the "D.O. Check No." column.
- d. Travel Advance Vouchers. All basic vouchers covering advances for travel in the performance of Temporary Duty (TDY), Temporary Active Duty (TAD) or Permanent Change of Station (PCS) are scheduled on a separate voucher schedule.
- e. All Other Vouchers. Combine invoices and basic documents for all other charges not required above and schedule separately on the "All Other" voucher schedule.

D. Voucher Numbering Scheme.

1. Basic Scheme. The Coast Guard has assigned a number series to identify the classes of vouchers as follows:

<u>Voucher Class</u>	<u>Number Series</u>	
	<u>From</u>	<u>To</u>
Military Payroll	0001	0999
Transportation (sections 6-C-1 through 3 of this Part)	T1000	T3999
All Others (sections 6-C-4 of this Part)	4000	9999

Individual offices are encouraged to sub-divide this large block of numbers to provide a specific class of voucher identification that may fit their own needs.

2. Distinctive Numbering. Assign a separate schedule number to each voucher schedule. Start with the lowest number in each series at the beginning of each fiscal year (FY). All Authorized Certifying Officers (ACO) must prefix the schedule number with the ATU code, e.g., for 5th Coast Guard District:

All Other Vouchers      05-4000

Transportation Voucher 05-T1000

6-D-3. Cross References. Cross reference each basic voucher and voucher schedule by placing the related voucher schedule number in the upper right-hand corner of each supporting basic invoice. Do not assign bureau voucher numbers to individual basic invoices. If an accounts payable (other than transportation accounts) has been assigned an accrued expenditure document number, this number may be placed in the first column of the voucher schedule. In scheduling transportation vouchers, the following additional instructions apply:

a. Assign a serial number to each transportation voucher listed on a voucher schedule. Add this serial number as a suffix to the voucher schedule number placed on each basic voucher and place it in the first column of the voucher schedule. Begin with No. 1 on each voucher schedule and sequentially number all bills listed.

(1) When two or more bills for one carrier are combined into one amount for payment purposes, place each numeric suffix in the first column of the voucher schedule opposite the bill numbers.

(2) Vacant

b. Vacant

E. Optical Character Recognition System (OCR) Voucher Preparation Manual.

1. The OCR Voucher Preparation Manual explains how to prepare OCR vouchers. These manuals may be obtained by calling FTS: 566-5181 or by writing to: Washington Disbursing Center, P.O. Box 2229, Washington, DC 20013.

6-F. Processing Payments Through the Treasury Financial Communication System (TFCS).

1. Purpose. Use of TFCS to process vendor payments serves several purposes, e.g., reducing the number of checks written, avoiding additional costs of failing to pay exactly on the due date, and eliminating the uncertainties associated with the mailing of checks.
2. Authority. The basic authorization for use of TFCS is contained in Treasury Financial Manual, Volume I, Part 4, section 2500 (I TFM 4-2500).
3. TFCS Processing. TFCS is a system of transferring payments by wire to the recipient's bank account using a TFCS facility and the Federal Reserve Communications System (FRCS). Payments are made by a TFCS facility through the Federal Reserve Bank (FRB) of New York, and if required, to another regional FRB (or branch), to a member or correspondent bank, and ultimately to the credit of the recipient's bank account (which may be at a member bank or other local bank). All banks handling commercial transactions are "tied-in" to the FRCS directly, or through another bank.
4. When to Make TFCS Payments. Unless specifically waived by Treasury, vendor payments of \$25,000 or more are required to be made via TFCS. If payments on a contract are expected to average \$25,000, or more, all payments on that contract will be made by TFCS. If payments on a contract are expected to average under \$25,000, all payments on that contract will be made by check. TFCS and non-TFCS payments may not be submitted on the same schedule. An original and two copies of the voucher-schedule will be submitted to an agency's servicing Treasury Financial Center with TFCS processing capability.
5. Preparation of Schedules for TFCS Payments. For vendor payments via TFCS, the payment medium must be either the Voucher and Schedule of Payments (SF-1166 OCR), that will reflect each individual payment, or a computerized listing accompanied by a certified SF-1166 OCR. In either case, the payment formats will be the same. Use of TFCS requires the availability of sufficient information concerning the recipient payee's banking location and bank account to properly direct the payment. Certain special handling instructions may also need to be included so that the payments are properly handled and directed by the FRBs. Samples of SF-1166's OCR are shown in Figures 6-1 and 6-2.

- 6-F-6. Payee Inscription Requirements. To ensure proper identification, each TFCS payment must include:
- a. Name of the Receiving Bank. The vendor's or contractor's financial institution.
  - b. City and State of the Receiving Bank.
  - c. American Bankers Association (ABA) Nine-digit Identifier of the Receiving Bank. If a correspondent bank is involved in receiving the payment credit, then the correspondent bank's ABA identifier is used in lieu of the receiving bank's number. Only one ABA number may be associated with each payment.
  - d. Message Type Code. The type code constitutes direction to the receiving FRB for disposition of the payment credit received through the FRCS. Two codes are available for Coast Guard use, type codes "10" and "12." Observe the following guidelines:
    - (1) Type Code "10". If the receiving bank is connected to the FRCS directly (e.g., there is no need to use a correspondent bank), the type code "10" assures the earliest possible notification to the vendor's bank of the payment credit. Type code "10" is assigned automatically by the TFCS payment facility if another code has not been specified by the paying office.
    - (2) Immediate Advice Type Code "12". If the receiving bank must receive the credit to a vendor's account through a correspondent bank, an arrangement may be established and invoked by using the type code "12" for an immediate advice (or notification) from the FRB of the impending credit. The vendor must work out this arrangement with his bank. The arrangement may depend on what type of account services are available to the vendor by the bank. Use "Immediate Advice Type Code 12" only where the receiving bank is prepared to take some special action (at their depositor's request) when the immediate advice is received. The vendor may then be in a position to request "immediate advice" when submitting invoices to the paying office.
  - e. The Recipient's Account Number. The recipient's account number enclosed in parentheses is the vendor's account number.
  - f. Recipient's Name. The recipient's name (payee) is typed on the same line following the account number.

- 6-F-6. g. Other Identifying Information. Standard information must be provided for the 200-character comment field. Only invoice numbers will be placed in this field.
7. Source of Payee Inscription Data. Complete the audit of vendor invoices in the regular manner. Procurement officials will determine the manner of payment to a vendor, whether by TFCS or check, at the time procurement action is in process. Obtain the required payee inscription data from the contract folder.
8. General Information on Payment Schedule. SF 1166's submitted to Treasury must contain specifically formatted third party information to be entered in the 200-position "comments" line of the TFCS vendor payment message. The SA-1166 OCR voucher-schedule will be prepared as follows:
- a. Identify the Department, the Agency, and the location in the appropriate blocks on the SF-1166.
  - b. Type or print the name and title of the certifying officer in the area titled "Authorized Certifying Officer." The certifying officer will sign the voucher-schedule above the typed or printed name and indicate the date the voucher-schedule was certified to the left of the signature in the space provided.
  - c. In the Appropriation Summary Block, type the words "FOR TFCS VENDOR PAYMENT ONLY." Move down one line space and type directly underneath "TO BE PAID ON MM/DD/YY." filling in the payment date. The "TO BE PAID ON" date is the date used to warehouse the payment. TFCS schedules may be submitted for payment up to 30 days prior to the payment date. TFCS system will warehouse the payment until the specified payment date. The agency location code (ALC) will not be charged until the payment date. Follow the samples in Figures 6-1 and 6-2.
  - d. Indicate in the appropriate areas the page number of the schedule, the ALC, the schedule number, and in the "GRAND TOTAL" block, the sum of all payments listed on the schedule.
  - e. Beginning in the "PAYEE" column of the voucher-schedule, on the first line, type "//// FOR TFCS VENDOR PAYMENT ONLY."
  - f. Skip one line space and type "DUE DATE MM/DD/YY." When payments on a schedule involve more than a single due date, type "DUE DATE RANGE MM/DD/-MM/DD/YY, entering the earliest and latest due dates of the payments. Due dates will not be used to warehouse payments. They are used for prompt payment monitoring only."

6-F-8. g. Skip one line, and begin typing the payment information in the following order:

- (1) First Line - Name of the receiving financial institution with access to the Federal Reserve Communications Systems (FRCS).
- (2) Second Line - City and State of the receiving financial institution.
- (3) Third Line - Receiving financial institution's 9-digit ABA routing number. ALC, the type of message preceded by a slash, if appropriate (such as /"Type 12 IMMEDIATE ADVICE").
- (4) Fourth Line - Recipients account number enclosed in parentheses, followed by an account title. If a correspondent is used, enter the respondent financial institution's 9-digit ABA routing number, the account number enclosed in parentheses, followed by account title. Slashes should be use to separate each data element (see example). The total number of characters on the fourth line must not exceed 49 characters counting slashes and imbedded spaces.
- (5) Fifth, Sixth, Seventh, and Eight Lines - Use these lines to identify the invoice(s) to be paid only. Invoice numbers cannot exceed 44 characters each and should be listed one after the other with a single space between them. This field may not exceed 200-character positions including spaces. If the number of invoices exceeds the 200-character positions, a second TFCS payment should be initiated. The amount of the payment will also be typed in the "AMOUNT" column on the first line following the last line used to identify invoices and will include the appropriate punctuation.

For Example	Amount
CITIBANK NA New York, NY 021000089 025000372/(1234567890)/Dupont Stationery	
376AF0011 376AF0022 376AF0033 376AF0044 376AF0055 376AF0045 376AF0066 376AF1111	
	\$1,150,040.23

h. Verify Information. Before the schedule is certified, have the inscriptions and amounts checked by another person to verify the accuracy of the schedule data.

- 6-F-8. i. Transmittal of Certified Schedule. TFCS payments are processed by the Philadelphia, San Francisco and Washington, D.C. disbursing centers. The disbursing centers will receive and hold payments for up to 30 days and will execute payment on the date specified, if schedules are received no later than the center's daily deadline. Accordingly, schedules must arrive at the disbursing location within the 30-day time frame. Schedules sent to Treasury containing a payment date of more than 30 days in the future will be returned by Treasury. Envelopes used for mailing TFCS payment schedules or listings to the payment facilities must be stamped prominently with "CONTAINS TFCS SCHEDULES."
9. Certification. Dates of certification on TFCS schedules must precede the requested payment date, otherwise, Treasury will return such schedules to the submitting agency.
10. Cancellation of Certified TFCS Payment. Individual payment messages already warehoused by the disbursing center may be cancelled anytime prior to noon on the day before the payment is to be made. If cancellation is made by telephone, follow up with a memorandum and a corrected SF-1166 OCR. The memorandum or call must clearly identify the payment to be cancelled.
11. Bank Holidays. TFCS payments cannot be completed on days when one of the financial institutions involved is in a holiday status. To avoid problems when a specified payment date could be arbitrarily slipped to the succeeding workday by the disbursing center, obtain a current "holiday" schedule from your servicing center. In planning payment dates, it is advisable to develop a checklist of known bank holidays and post it in a convenient location for easy review.
12. Treasury Notification. Treasury disbursing centers issue a Daily Support Listing of TFCS payments to each Agency Location Code (ALC). Payments that cannot be completed by a FRB or receiving bank must be returned to Treasury. The affected ALC will receive a copy of Schedule of Cancelled Checks (SF-1098) from Treasury. SF-1098 will be treated as a negative disbursement.
13. Accrued Expenditure for TFCS Payments. TFCS payments prepared for goods or services received in the current calendar month and specified for payment in a succeeding month will be recorded as an expenditure and a liability in the month that goods or services are received. The payment schedule must be given a schedule number appropriate for the succeeding month and must be recorded in the accounts of succeeding month as a liquidation of a liability and a credit to cash. Accrued expenditure procedures are in Part IV, chapter 3 of this manual.

6-G. Voucher Schedules for Advance Payments to Cashiers. Voucher schedules SF-116 OCR, which affect the current balance of funds advanced to imprest fund cashiers (setting up a fund, increases and decreases to a fund) must cite the OE sub-classed appropriation account (41)69X0201 in the appropriation summary block.



Form 24  
 "Sample - without correspondent"  
 VOUCHER AND SCHEDULE OF PAYMENTS

DEPARTMENT OR ESTABLISHMENT DOT		DO YOU NO. TRANSP?
BUREAU OR OFFICE USCC TDS 118 62109		
LOCATION OF TRANSMITTING OFFICE WASHINGTON, DC		
SUBJECT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATIONS DESIGNATED HEREON OR ON SUPPORTING VOUCHERS		PAID BY
12/31/85 DATE	F L TUANO AUTHORIZED CERTIFYING OFFICER	
APPROPRIATION SUMMARY		

FOR TPCS VENDOR PAYMENTS ONLY  
 TO BE PAID ON 1/30/86

SIGN AREA	SIGNATURE	
DATE SHEET OF	AGENCY STATION NO.	SCHEDULE NUMBER
	69025100	H&F 4001
FOR DC USE ONLY		
GRAND TOTAL	NO-CHECK TOTAL	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
1,150,040.23		

DATE	AMOUNT	VOUCHER NO.
12/31/85		
FOR TPCS VENDOR PAYMENTS ONLY		
DUE DATE 1/30/86		
CITIBANK NA NEW YORK, NY 021000089 (1234567890, DUPONT STATIONERY 376AF0011 376AF0022 376AF0033 376AF0044 376AF0055 376AF0066 376AF0077 376AF0088 376AF0099 376AF1000 376AF1111 376AF1222 376AF1333 376AF1444 376AF1555 376AF1666	1,150,040.23	

DC CHECK NUMBERS	BEGINNING	ENDING	BEGINNING	ENDING
USE FOR FIRST CHECK SERIAL NUMBER RANGE			USE FOR SECOND CHECK SERIAL NUMBER RANGE IF APPLICABLE	

CHAPTER 7. ACCOUNTS RECEIVABLE (AR) - PROCESSING AND COLLECTION

A. Introduction.

1. General. This chapter prescribes the accounting office procedures for processing bills for money due the Coast Guard (CG) and the collection action required to facilitate prompt recording of remittance.
2. Bill Defined. "Bills" are statements of and demands for money due the Coast Guard from individuals, commercial vendors, other government agencies (OGAs), other Coast Guard accounting offices and other appropriations. The more commonly used forms of billings are:
  - a. Billing for Sale of Material or Services (CG-3621).
  - b. Voucher for Transfers Between Appropriations and/or Funds-Disbursements (SF-1080).
  - c. Voucher for Disbursement and/or Collection NAVCOMPT FORM 2277.
  - d. Voucher and Schedules of Withdrawals and Credits (SF-1081).
  - e. On-Line Payment and Collection (OPAC) Billings (used in lieu of SF-1081 Billings). See Treasury Bulletin 85-07.
  - f. Redemption of Unused Tickets (SF-1170). See Comptroller Manual (COMDTINST M4600.8), Volume IX, Travel.
  - g. Ticket Refund application for exchanged or downgraded transportation accommodation.
  - h. Notice of General Accounting Office (GAO) exception in the accounts of Authorized Certifying Officer (ACO) covering a debt which will not be collected by deduction from a member's military pay record.
  - i. Statement, Voucher and Schedule of Withdrawals and Credits (GSA-789).
  - j. A document showing amount due from state or local authorities for tax refunds.
  - k. A document showing amount due from a carrier, warehouseman or insurer for loss or damage to personal property or household goods (HHG) of Coast Guard members or employees.
  - l. Any other documents evidencing an amount due the Coast Guard.
3. General Instructions.
  - a. Preparation Responsibility. Whenever possible, the office or unit performing the service or handling the transaction will be responsible for preparing and forwarding the bill to the debtor.

- 7-A-3. a. (1) The bill will instruct the payer substantially as per following sample: "Please remit by check or money order made payable to U.S. Coast Guard and mail to Commander, \_\_\_\_\_ Coast Guard District (fac), Attn: Collection Clerk."
- (2) The billing office or unit must send a copy of each bill to the district or Headquarters unit accounting office. When CG-3621 is used, send the green copy.
- (3) The bill will contain the following information:
- (a) The general basis for the debt;
  - (b) The amount of the debt; and
  - (c) The payment terms.
- (4) Prepare bills within one working day following notification that an amount is due.

- b. Payment Terms. You should forward full payment immediately to avoid interest, administrative costs and late payment penalties. Your debt will become delinquent after 30 days from the date of this bill, and the following additional charges will start adding to the debt:

Payment Terms

- (1) After 30 days from the date of this bill interest at the rate of 8% per annum, calculated from the date of this bill;
- (2) After 30 days from the date of this bill, administrative costs of \$ \_\_\_\_\_ per month, calculated from the 31st day after the date of this bill; and
- (3) After 120 days from the date of this bill, a late payment penalty at the rate of 6% per annum, calculated from the 31st day after the date of this bill.

- c. Assessment of Late Charges. In accordance with 31 U.S.C. 3717, the government is required to assess late charges on overdue bills from outside the government (this applies only when payment procedures/penalties are not covered by specific contract or other formal agreements). This includes amounts due from civil fines and penalties. The initial bill/notification will define the basis for the indebtedness, the payment due date and the late charges requirements. The following types of late charges must be assessed at the point indicated. This will encourage debtors to pay at the earliest possible time to reimburse the government for funds held outside the government as a result of a delinquency, and to recover the cost of carrying overdue debts on government books.

- 7-A-3. c. (1) Interest. A late payment interest charge based upon the amount owed the government will be assessed monthly. The rate to use is published quarterly by Commandant (G-FAC). This charge accrues from the due date. It is assessed 30 days after the due date has passed and again every 30 days until the debt is paid. The following rules also apply:
- (a) The rate originally applied will be used through the life of the debt, unless the debtor defaults upon a repayment agreement in which case a different rate may be applied at the option of the Coast Guard.
  - (b) A higher rate than the value of funds to the government may be assessed when it has been reasonably determined that it is necessary to protect the interest of the government. Local Comptroller personnel will determine any such higher rate. Commandant (G-FAC) must be notified when a higher rate is employed. The size of the debt, the size of the debtors operation (large corporation vs. individual), and the current market rate for funds are some of the factors to consider when establishing a higher rate.
  - (c) No interest will be charged on that part of the receivable representing interest penalties or administrative costs. However, if the debtor defaults on a repayment agreement (i.e., does not make a scheduled payment by the due date) charges which accrued but were not collected under the defaulted agreement shall be added to the principal for the assessment of interest.
- (2) Administrative Charge. A monthly administrative charge will be assessed on delinquent debt based upon the actual costs for servicing that debt. However, if the actual costs cannot be easily determined, a monthly fixed administrative charge of \$12 for manual processing or \$10 per month for automated processing may be assessed. In addition, the costs of services performed by collection agencies may be recovered. These charges are necessary so that the government may recover costs incurred resulting from delinquent debts.

7-A-3. c. (3) Late Payment Penalty. A 6% (per annum) late payment penalty will be assessed against any portion of the debt (this includes interest charges, administrative charges and penalties, as well as original principal) that remains unpaid 120 or more days past the date of original billing. The penalty accrues from the date the debt originally becomes delinquent (30 days after the due date). Thus, the first penalty assessment will be computed on the 120th day after the due date, only on that amount past due for 90 days or more. Any additional penalty assessments will be for each 30 day period that the debt remains unpaid. The following is an example of how the late payment penalty is applied.

Date of Original Bill	2 June 19XX
Amount of Principal	\$1,000.00
Annual late payment interest rate	10%
1st Assessment (dated 2 July 19XX) amount due = \$1,000 (Principal) + \$8.33 (late payment interest) + \$10 (administrative charge)	\$1,018.33
2nd Assessment (dated 1 August 19XX) amount due = \$1,000 (Principal) + \$16.67 (late payment interest) + \$20 (administrative charge)	\$1,036.67
3rd Assessment dated (31 August 19XX) amount due = \$1,000 (Principal) + \$25.00 (late payment interest) + \$30 (administrative charge)	\$1,055.00
1/ Total amount due including late payment penalty of \$15.27 on 30 September	\$1,088.60
a/ Late payment interest carried over from prior period (31 August)	\$ 25.00
b/ Current late payment interest	\$ 8.33
c/ Administrative Charge carried over from prior period (31 August)	\$ 30.00
d/ Current Administrative Charge	\$ 10.00
e/ Late payment penalty for 90 days at 6% annual rate X \$1,018.33	\$ 15.27
f/ Principal	\$1,000.00
g/ Total due 30 September	\$1,088.60

7-A-3. c. (3) (cont'd)..

2/ Total amount due including late payment penalty of \$5.18 on 29 October	\$1,112.11
a/ Late payment interest carried over from prior period (30 September)	\$ 33.33
b/ Current late payment interest	\$ 8.33
c/ Administrative charge carried over from prior period (30 September)	\$ 40.00
d/ Current administrative charge	\$ 10.00
e/ Late payment penalty carried over from prior period	\$ 15.27
f/ Current late payment penalty	\$ 5.18
g/ Total amount due 29 October	\$1,112.11

- d. Installment Payment Agreements. Installment payment agreements arranged between settlement authorities (officers who are authorized to collect in full, compromise, suspend or terminate collection action) and debtors to pay overdue amounts over a period of time, shall contain the provision for collection of late charges. In applying the late charges, accounting offices administering the debt will use a rate equivalent to the borrowing rate of a treasury debt instrument with the same duration (as agreed to with the debtor) and issued at approximately the same time the debtor payment arrangement is consumated. Review those payment arrangements often enough to insure that they are consistent with the Coast Guard authority to extend credit in each case. See Section K of Chapter 16 of the Claims Manual for details concerning installment payment agreements. See the Coast Guard Pay Manual for collections in installments from the pay and allowances of Coast Guard members or employees.
- e. Application of Installment/Partial Payments. Listed below is the order in which partial or installment payments are to be applied against the various portions of a debt. Apply payments against the debt in the order shown except in those cases in which it would be more beneficial to the Coast Guard to apply the payments in some other manner (e.g., the principal and interest portions of Pollution Fund recoveries are deposited to the Oil Pollution Fund, whereas incidental administrative costs and penalties would be deposited to a General Fund receipt account). Apply 100% of the amount collected to the extent required to liquidate one portion of the debt before applying any remainder to the next portion:

7-A-3. e. (1) Outstanding penalties.

(2) Outstanding administrative cost charges.

(3) Accrued interest charges.

(4) Outstanding principal.

Note: If the debtor owes more than one debt and designates how a voluntary installment is to be applied among those debts, that designation must be followed. If the debtor does not designate the application of the payment, apply payments to the various debts in accordance with the best interest of the Coast Guard, paying special attention to applicable statutes and limitations.

4. Control of Billings. Bills must be sequentially numbered and controlled by the preparing office from the time of issuance. District or Headquarters unit accounting offices will verify the receipt of billing copies forwarded to them during the month from units they serve by preparing a list of the serially numbered items from each source. Research any missing number and resolve with the originator.
5. Filing. After receivable documents are posted to the appropriate register or control, the accounting office must file refund and reimbursement receivable documents numerically. File revenue receivable documents alphabetically by person or organization billed. These files will provide the detail to support the balances in the respective receivable accounts in the general ledger.
6. Reconciliation of Accounts. The accounting office will reconcile subsidiary receivable records with the corresponding general ledger control account monthly.
7. Internal Control. To ensure the accounting function is being carried out accurately, efficiently and as economically as possible, maintain a system of internal control within the accounting office. Control is achieved through segregation of duties and functions between authorization, performance, record keeping, custody of resources, and review, to provide checks on performance and minimize unauthorized and improper acts. Office managers must ensure:
  - a. Employees collecting revenue do not maintain or be in a position to adjust the related accounting records.
  - b. Accounts Receivables (ARs) are established by employees other than those rendering the service or supplying the material giving rise to receivables.
  - c. Employees responsible for maintenance of accounting records do not have authority to write-off ARs.

B. Accounting for Refunds Receivable.

1. Refunds Defined. Refunds are amounts received representing the pay back of overpayments or amounts paid in error. They are treated as reductions of expenditures and when billed are proper for credit to the appropriation originally charged.
2. Establishing AR. Accounting offices will use a copy of the bill as source document to establish the amount of refund due in the general ledger:
  - a. Check Accounting Data. Check the document for required accounting data. It must show:
    - (1) Serial Number.
    - (2) Appropriation or Fund Symbol.
    - (3) Administrative Target Unit.
    - (4) Operating Guide and Fiscal Year.
    - (5) General Ledger (GL), AR Account.
    - (6) Cost Center.
    - (7) Object Classification.
    - (8) Amount.
    - (9) Reference to the Original Payment.
  - b. Document Reference to the Original Payment. Whenever possible, billing documents will contain reference to the contract or original voucher that is being adjusted by the refund transaction.
  - c. Journal Entry. Prepare the appropriate coding form to produce the following entry:  
  
DR: GL Account 2311/2319 - AR Refunds  
CR: GL Account 81XX - Current Costs  
DR: GL Account 6311 - Expenditures  
CR: GL Account 6322 - Unobligated Targets

- 7-B-2. d. Audit Disallowance. Audit findings related to disallowed costs or expenditures will be recorded promptly as accounts receivable on completion of the acts which entitles Coast Guard to collect such amounts. The recording of a receivable is to be accomplished even though the final determination is subject to administrative appeal or litigation by the contractor or grantee. Interest will begin to accrue no later than 30 days from the date the debtor is notified.
- e. Adjusting AR. If it is necessary to adjust or write-off an AR Refund, record the adjustment on CG-4433 and enter as an adjustment to previously recorded expenditures. Retain a copy of authorization for writing off the receivable and attach it to the coding document.
3. Realization of AR. Normally, a bill is issued for each amount due the Coast Guard.
- a. Bill Sent to Debtor. If a bill was issued, follow this procedure when payment is received:
- (1) Remove related bill from file.
  - (2) Place collection data on the bill (i.e., Deposit Ticket No., DOT F 2770.2 No., date, etc.).
  - (3) File it in a "paid document" file by fiscal year and serial number.
  - (4) Enter the amount of the collection document in the Cash Control (CG-4409 or CG-4411), as appropriate. If late charges are collected, identify the amount separately for credit to the proper receipt account (69-1499).
- b. Bill Not Sent to Debtor. In some cases a collection is received for which an AR has not been established in the general ledger. In this event it is necessary to establish an AR for the amount of the collection. To do this, follow the procedure in paragraphs 7-B-2.b and 7-B-2.c above. Use a copy of collection document for source data. Then enter the collection document to CG-4409 or CG-4411, as appropriate.
- c. Special Handling of Carrier Bills. Carrier payments for unused tickets procured on Government Transportation Request (GTR) are returned with the original SF-1170 attached. The SF-1170 is matched with the suspense copy in the receivable file, which is then removed and placed in paid file. Send the returned original SF-1170s to: General Services Administration (BWAB), Washington, DC 20406.

- 7-B-3. d. Special Handling of Amounts Received from Carriers Arising from Damage or Loss of HHG. Record of Cash Receipts (DOT F 2770.2) lists each check or remittance from carrier, warehousemen or insurer. Locate the related receivable document in the open file and annotate collection information on the document(s) using the DOT F 2770.2.

C. Accounting for Reimbursements Receivables.

1. Reimbursements Defined. Reimbursements are amounts due representing the value of commodities, work, or services furnished to another appropriation, individual or firm which by law may be credited to the appropriation which financed such items or activities.
2. Establishing AR. The accounting office will use a copy of the bill as source document for recording the amount of reimbursement due in the general ledger as follows:
  - a. Check Accounting Data. Check the source document for required accounting data. It must show:
    - (1) Serial Number.
    - (2) Appropriation.
    - (3) Administrative Target Unit.
    - (4) Operating Guide and Fiscal Year.
    - (5) GL Revenue Account.
    - (6) GL AR Account.
    - (7) Amount.
  - b. Where to Record Bill. Post the amount due to the AR Register - Reimbursements (CG-3651). This register provides summary control over documents used to establish accounts receivable reimbursements and forms the basis for the month-end summary general ledger entry. See Figure 7-1.
  - c. How to Maintain CG-3651s. Maintain a separate CG-3651 by appropriation symbol and fiscal year involved. Maintain a separate CG-3651 for "No Year" Coast Guard property damage claims. Obtain the appropriation symbol and fiscal year from the billing documents.
  - d. AR Adjustments. When AR adjustments are required due to erroneous billings, record amounts of adjustment in columns (1) through (10) of CG-3651, as appropriate. Show reason for the adjustment in columns (11) through (13).

- 7-C-2. e. Unbilled Reimbursable Expenditures. Section 11-C of this Part describes the method to determine the amount of unbilled reimbursable (OG-80.00) expenditures at the end of each month. The OG portion of reimbursable expenditures must be recorded in GL account 2320 prior to month-end closure of the general ledger.
3. Realization of AR. If a bill was issued covering the amount due, proceed as follows:
- a. Bill Sent to Debtor. When remittance is received, follow the steps outlined in 7-B-3.a of this Part. Completed SF-1081s and Journal Voucher for Transfers - Appropriation, Fund and Receipt Accounts (CG-4412) represent collections which will be posted to the cash control and matched with the open receivable documents.
  - b. Bill not Sent to Debtor. If bill was not sent to the debtor, establish the amount of the collection in AR Register - Reimbursements. Use a copy of the collection document as posting media, then enter the collection document to CG-4409.
- | D. Processing Refund and Reimbursement Transactions Using NAVCOMPT 2277, SF-1080, SF-1081, OPAC (On-Line Payment and Collection ) Systems. These forms are used to bill OGAs and to effect expenditure-type transfers between appropriations. Some intra-agency transfers and adjustments may be handled using CG-4412s.
1. SF-1080. When a check is to be received in payment, prepare SF-1080 as the billing document. Complete the form down to the "Certificate of Office Charged" section, being careful to show plainly the address to which the check and voucher copies must be sent, including name of building, street number and room number. Send original and two copies retaining one copy for the open AR file. Process for recording to accounts as prescribed in sections 7-B and 7-C of this chapter.
  2. SF-1081. When a check is not required from the customer agency, use this form as the billing document. Coast Guard Accounting offices will complete sections of the form identifying the name, agency location code (ALC) and mailing address of the accounting station receiving the credit. The appropriation, fund or receipt account to be credited must be clearly and correctly indicated. Also show the correct name, ALC and mailing address of the agency being charged. The date and voucher number of the bill must be shown. Provide a contact name and telephone number on SF-1081 to customer agency for inquiries. Supporting information or documents will be included. Retain the quadruplicate as the agency AR copy. Send the other copies and original to the customer. The triplicate will be returned by them, and will represent the "accomplished" document, for the purpose of reconciling agency and Treasury balances. Reporting of both the charge transaction and the credit transaction on Statement of Transaction (SF-224), will be done by the agency being billed.

7-D.1. OPAC. Treasury maintains a telecommunication network to standardize and control interagency billing and adjustment transactions. Coast Guard (CG) accounting offices with the capability to access OPAC will use this billing mechanism.

a. Billing OGA's via OPAC. When Coast Guard accounting offices receive information that supplies or services have been rendered, Coast Guard accounting offices will access the OPAC data base and input the following information:

- (1) Enter Accounting Date. The last date of the month in which Coast Guard accounting offices enters OPAC billing data. If the entry date is after the 22th of the month, the accounting month will be the last day of the next month.
- (2) Enter Accomplished Date. The accomplished date is the actual date Coast Guard accounting office enters OPAC data. If Coast Guard accounting offices enters OPAC data after the 22th day of the month, the accomplished date will be the first day of the next month.
- (3) Enter Customer Agency Location Code (ALC). Coast Guard accounting offices will enter a valid ALC.
- (4) Enter Amount. Enter the amount due from OGA's.
- (5) Enter Appropriation Symbol. Coast Guard accounting offices will enter the Coast Guard appropriation to receive credit when billing OCA's via OPAC.
- (6) Enter Description. Enter a brief description of the bill. See Figure 1-1 for illustration of OPAC bill.

NOTE: Refer to the Document Reference Number assigned automatically by OPAC, as major reference when OGA's find a problem with a bill received from Coast Guard accounting offices.

b. Reporting to Treasury on SF-224. Coast Guard accounting offices will report only the collection portion on the SF-224.

7-E. Accounting for Revenue Receivable.

1. AR Revenue Defined. Accounts receivable revenue items are billings, other than those representing refunds or reimbursements, which, when collected, are proper for deposit to general, special or trust fund receipt accounts and not to Coast Guard appropriations.
2. Establishing AR. The accounting office will use a copy of the bill as source document for recording the amount of revenue due in the general ledger. In the case of fines and civil penalties, use copies of court awards, settlement agreements, court orders or judgments and other documents representing final legal determinations. See Part XIII, chapter 8 of this manual, for pollution fund receivables. Bills should be prepared within one working day of notification of amounts due.
  - a. Check Accounting Data. Check the bill for required accounting data. It must show:
    - (1) Serial number.
    - (2) Receipt symbol.
    - (3) Amount.
  - b. Where to Record Bill. Post the amount due to the AR Register-Revenue (CG-3650). For fines and civil penalties, district commander (f) will receive copies of notifications and assessments.

Note: The first letter to the debtor is a notice of potential assessment. The second letter is the actual assessment and will constitute the basis of the accounts receivable. On a monthly basis, district commander (f) will obtain from the Hearing Officer a transmittal of all notifications and assessments for the month. This will show case number, name and amount assessed. This procedure will ensure receipt of all letters and the timely establishment of receivables.

- c. How to Maintain CG-3650s. Maintain one CG-3650 for all miscellaneous receipt accounts. Figure 7-2 shows how to maintain CG-3650 and how to prepare the required monthly journal entry.
- d. AR Adjustments. When accounts receivable adjustments are required due to erroneous billings, record amount of adjustment in columns (1) through (6) of CG-3650, as appropriate. Show reason for the adjustment in columns (7) through (9).

7-E-3. Realization of AR. If a bill was issued covering the amount due, proceed as follows:

- a. Bill Sent to Debtor. When payment is received, make an accounting entry for the amount collected. If late charges are collected, identify the amount separately for credit to the proper receipt account (69-1435 for the late payment interest and 69-1099 for penalties and administrative charges). Place collection data on file copy of related bill and file it alphabetically in the paid file.
- b. Bill not Sent to Debtor. If bill was not sent to debtor, establish an AR by recording amount of collection in AR Register - Revenue. Use a copy of collection document as posting media.

F. Responsibility for Collection Action.

1. Collection Action. The Coast Guard is responsible for collecting debts due to the United States arising out of Coast Guard activities or debts referred to the Coast Guard.
2. Delegation of Authority.
  - a. Through various delegations from the Secretary of Transportation, the Commandant has been delegated the responsibility for the collection and settlement of debt due the Coast Guard. The Commandant has further redelegated this authority to the Chief Counsel (G-L) and to the Comptroller (G-F). The Chief Counsel is authorized to redelegate this authority. The specific redelegations are outlined in Chapter 5 of the Claims and Litigation Manual (COMDTINST 5890.9). Local Comptrollers may be delegated authority to settle and collect claims pursuant to the Federal Claims Collection Standards through the Chief Counsel's redelegation authority.
  - b. Delegations of authority potentially create concurrent authority to collect and settle claims pursuant to 31 U.S.C. 37. To establish clear lines of responsibility, Commandant (G-F) will be responsible for collection:
    - (1) Until one of the circumstances of paragraph 7-F-3.d. occurs. The file will then be forwarded to the appropriate legal officer.
    - (2) Of debts referred by OGAs for collection by deduction from an amount owed the debtor.
    - (3) Of debts referred by OGAs for collection by deduction from the pay or salary of a member or employee.

| 7-F-2. b. (4) Of debts returned by the Maintenance and Logistics  
| Commands (MLCs) debt settlement legal officer for the  
| collection by deduction from the pay or salary of a  
| member or employee.

| Note: All other times the Chief, Administration  
| Division/Branch function will be to support the  
| legal officer or the claims authority by  
| maintaining current balances and advising of  
| changes in the amount or status of debts  
| referred.

3. Basic Principles. Collection efforts by the CG may be divided into phases. The first phase deals with the initial billing and other efforts directed at collection of the total amount due. If the first phase proves unsuccessful, begin the second phase. The Coast Guard's efforts in this second phase are controlled by 31 U.S.C. Chapter 37 and the Federal Claims Collection Standards issued in 4 CFR.

a. Collection Efforts. Collection efforts must be comprehensive, vigorous and uniformly applied in principle. Consistent with the circumstances in different types of cases, collection effort must be timely, forceful and persistent.

b. Point of Diminishing Returns. Observe realistic points of diminishing returns beyond which further collection effort is not justified. In determining collection effort to be applied, consider:

- (1) The cost of the different types of action.
- (2) The size of the debt.
- (3) The age of the debt.
- (4) The possibility of collection through OGAs.
- (5) The information available on the debtors ability to pay.

However, avoid formalizing an automatic cut-off of collection efforts based on amount or age. In order to give credence to the overall collection program and to support the mission of the program which gave rise to the debt, pursue at least some small claims to the extent resources permits.

c. Delinquent Nonfederal Accounts. If full or partial payment is not received within 30 days after billing data or date of last payment for a nonfederal billing, consider the amount delinquent. Make appropriate written demands upon the debtor in terms which informs the debtor of the consequence of his or her failure to cooperate, including the assessment of late charges. See sample demand letters in Figures 7-3 and 7-4. Figure 7-5, Attachment "A" should be attached to the original bill. Figure 7-5 Attachment "A" will notify the debtor of the following:

- (1) That the debtor may make arrangements to examine any documents relating to the debt.

- 7-F-3. c. (2) That the debtor has the opportunity to make written request for a review of the debt.
- (3) That the debtor may raise any matter and provide documents which may have a bearing on the debt.
- (4) That it might be possible to arrange an installment payment schedule.
- (5) That the CG may report the debt to a credit reporting bureau if the debt is not paid within 60 days. The specific information to be released must also be disclosed to the debtor.
- (6) That the CG may turn the account over to a collection agency for further collection action.
- (7) That the CG may offset the debt against any monies owed the debtor by OGAs.
- (8) That the CG may refer the debt to the Department of Justice.

d. Special Considerations. In the following situations collection action by the Chief, Administration Division/Branch will be suspended for nongovernment receivables (e.g., discontinue dunning letters, etc.). A copy of the complete Account Receivable (A/R) file will be forwarded under covering memorandum, to the appropriate debt settlement legal officer at the MLC designated to service that particular field office's delinquent debts. The field accounting office will transfer the delinquent accounts to the books of the MLC accounting office by Interoffice transfer Voucher (ITV). Responsibility for further collection action will thus transfer to that settlement authority. Commandant (G-LCL) will act as settlement authority for all delinquent A/Rs' carried on the books of Commandant (G-CAC). For Pollution Fund Cleanup cases, including penalties on such cases (not penalties without cleanup costs) field and MLC accounting offices will ITV a copy of the complete A/R files under covering memorandum to the Commandant (G-CAC). G-CAC will record the ITV and forward the cases to Commandant G-LCL.

- (1) Receipt of notification that further collection action would be futile (e.g., the debtor is bankrupt, the deceased debtor's estate is responsible for the debt, or the debtor's corporation is dissolved, etc.).
- (2) If the initial bill contains the debtors rights to review, lists the kinds of recourse that the CG is entitled to take to enforce collection, then only one followup demand letter is required before the bill is referred to the settlement authority. If the initial billing document does not contain the debtor's rights to review or does not list the legal methods at the CG disposal to force collection, then two additional demands must be made, one of which must contain debtor's rights and the CG legal recourse.

- 7-F-3. d. (3) The debtor makes an offer to enter into an installment payment agreement or otherwise compromise the debt.
- (4) The debtor denies liability or alleges that he or she is not the only party liable for the debt.
- e. Debt Settlement Authority. Generally delinquent debts and requests for disposition are sent to the Settlement Authorities listed below.
- (1) Chief, Claims and Litigation Division,
- (2) Maintenance and Logistics Commands Legal Officer,
- (3) Academy legal officer or law specialist and
- (4) Headquarters unit law specialist or attorney assigned to a legal officer billet.
- f. Collection Action by Settlement Authorities. Settlement authorities will notify accounting offices that initially recorded the receivable, when the account is reported to credit reporting bureaus, referred to debt collection contractors or turned over to the Department of Justice. Accounting offices at Districts 1, 2, 5, 7, 8 and 9 will use claims settlement authorities at MLC Atlantic Accounting Offices and accounting offices at Districts 11, 13, 14 and 17 will use claims settlement authorities at MLC Pacific Accounting Offices. The CG Academy, CG Yard, AR&SC and Brooklyn Supply Center will send delinquent accounts for reporting to credit bureaus and referral to debt collection contractors to MLC Atlantic. Commandant (G-LCL) will act as the settlement authority for delinquent accounts carried on the books of Commandant (G-CAC) at CG Headquarters. Commandant (G-CAC) shall report and refer delinquent debts to credit bureaus and debt collection contractors directly as will the CG Pay and Personnel Center.

<u>In case of:</u>	<u>See Paragraph</u>
Agreements to collect in installments	7-F-4.k
Compromise settlements	7-F-4.1
Termination or suspension of collection action or adjustment of the claim	7-F-4.n

- g. Status reports to Settlement Authorities. Accounting offices will report any changes in the status of receivables referred to settlement authorities. Payments against delinquent accounts must be reported to authorities within 3 days of receipt in the accounting office. Other changes in the status of accounts will be reported to settlement authorities within 10 days after coming to the attention of the accounting office personnel.

- 7-F-3. h. Maintenance of Records. Accounting offices will maintain a record of all claims forwarded to settlement authorities for further collection action. The offices to which claims are forwarded will notify the accounting office in writing when a claim is collected, compromised, or when collection action is terminated.

Note: Make a copy of any written communication received in the accounting office concerning a debt referred to a settlement authority and forward the item to that settlement authority for consideration. Phone calls to the accounting office concerning debts turned over to settlement authorities shall be referred to settlement authorities when the subject of the conversation concerns settlement of the debt.

- i. Delinquent Federal Accounts. For OGA receivables, begin collection action 90 days following billing or last payment. See sample dun letters in Figures 7-6 through 7-8.
- j. Aging of AR. Accounts receivable must be aged according to the following schedule to facilitate follow-up and to be readily available for reporting purposes:

- | (1) Currently due (within 30 days).
- | (2) Between 31 and 60 days.
- | (3) Between 61 and 90 days.
- | (4) Between 91 and 180 days.
- | (5) Between 181 and 360 days.
- | (6) Over 360 days.

4. Collection Methods. Use all means of collection reasonably available and consistent with good business practices. Avoid the possibility of duplicate collection action. When a nonfederal billing becomes delinquent after 30 days of billing or last payment, begin collection action. For OGA receivables, begin collection action 90 days following billing or last payment.

- a. Demand for Payment. If full or partial payment is not received 30 days after the billing or date of last payment, consider the amount delinquent. Make appropriate written demands on the debtor in terms which inform the debtor of the consequences of his or her failure to cooperate, including the assessment of late charges.

7-F-4. a. (cont'd)..

| Make at least two written demands for a nongovernment account  
| similar to Figures 7-3, 7-4. The third required demand for a  
nongovernment receivable will be written by the debt  
settlement authority pointing out the specific sanctions that  
will be employed if the payment is not satisfied. If the  
debtor was previously sent a detailed bill including the  
payment terms of paragraph 7-A-3.b line 3 and Attachment "A"  
of Figure 7-5, that billing can be counted as one of the  
three required written demands. For OGA receivables, see  
Figures 7-6 through 7-8.

Note: Make immediate reply to any communication received  
from the debtor. The use of the telephone, form  
letters or word processing equipment is recommended  
as a means to facilitate timely collection of  
accounts. If the debt is for \$100.00 or more, send  
the first demand letter "Certified Mail - Return  
Receipt Requested."

b. Use of Professional Debt Collection Firms for the  
Collection of Delinquent Nonfederal Accounts Receivable.

- (1) Background. Debt settlement authorities will  
determine the appropriateness of using a collection  
agency as one alternative in pursuing collection of a  
delinquent receivable. (See Debt Settlement  
Authorities, Subparagraph F-3.e. of this chapter).  
Subparagraph 16-H-3 of COMDTINST M5890.9, CG Claims and  
Litigation Manual contains the general information and  
requirements that must be satisfied before delinquent  
debts may be turned over to a collection contractor for  
further collection action. Documents covering  
commercial and consumer delinquent debts, except those  
arising from pay and allowances of military members,  
will be transferred under covering memorandum to the  
appropriate debt settlement legal officer at the MLC  
designated to service that particular field office's  
delinquent debts. The field accounting office will  
transfer the delinquent accounts to the books of the  
accounting office at the MLC by ITV. The MLC will  
prepare the accounts for referral to the appropriate  
debt collection contractor. Out-of-service debts of  
CG military members will be prepared and referred to  
collection contractors directly by settlement  
authorities at the Military Pay and Personnel Center.  
Commandant (G-LCL) will act as settlement authority for  
delinquent accounts on books of Commandant (G-CAC).

7-F-4. b. (2) Minimum Eligibility for referral to Professional Collection Agencies:

- (a) CG settlement authorities have reviewed the debt and determined the advisability of turning the debt over to a collection agency and provided written authorization to the accounting office to process the receivable for referral.
- (b) The principal amount of the delinquent debt is over \$100.00.
- (c) The debtor has been sent a notification that if full payment, written disclaimer or request for review is not received by the CG within 30 days if the debtor is a business concern or within 60 days if the debtor is an individual, the debt will be referred to a professional debt collection agency.

c. Preparing Delinquent Debt Documentation for Referral to a Professional Debt Collection Agency.

(1) Accounting offices at Maintenance and Logistic Centers (MLC). Commandant (G-CAC) and the Resource Director/Comptroller Division of the Pay and Personnel Center will classify debts as either administrative commercial or administrative consumer types. A commercial debt is a debt against a for-profit or nonprofit organization. A consumer debt is a debt of an individual, solely responsible in his or her own name for the debt. Debts to be referred will be further classified according to age. Debts segregated first according to type will then be classified according to whether it is 0-6 months, 7-12 months or over 12 months delinquent. The type and age classification will determine the debt collection contractor to which the debt will be referred and the percentage fee that the contractor will ultimately be paid. Once the debt has been properly classified the following steps are to be followed:

- (a) Accounting offices will prepare an original and one copy of the debt profile for either commercial or consumer debt as appropriate. See Figure 7-9 or 7-10. This document will be transmitted to the debt collection contractor in lieu of actual bills and dunning letters (unless specifically requested by the contractor). It is not essential that all items of information called for on the form be supplied. However, the company/individual's name, address, the account or reference number, balance outstanding, date of billing and nature of debt is the very minimum amount of information that the contractor will need to begin his collection efforts.

7-F-4. c. (1) (a) (Cont'd)..

| To arrive at the total amount outstanding, add items  
| 18-21 and enter in item 22 for a commercial account or  
| for a consumer account add items 23-26 and enter in  
| item 27. Do not include in the total current balance  
any portion of the contractor's fee. The ATU number of  
the accounting office will precede the account or  
reference number of the receivable followed by a dash  
(e.g. 09-AR#320599) in the account number block of the  
form.

- (b) Prepare an original and two copies of the batch control sheet to transmit debt profiles of one type (commercial or consumer) and age. If there is more than one type of account or accounts of differing age categories, prepare separate batch control sheets for each. Accounting offices will fill in items 1 through 8 and the signature of the preparer. Accounting offices will assign batch control numbers to each batch. The number will be a 5 character numeric beginning with the ATU of the accounting office preparing the documents, followed by a dash and a three character sequential number beginning with 001 as the first such number at the beginning of each fiscal year (e.g. 05-001). Also, include the signature of the person completing the form. See Figure 7-11. Each account profile will be stamped or annotated with the batch control number.
- (c) Prepare an original and two copies of the "Transfer Report." There will be one transfer report generated for each batch control sheet produced. The contractor will be furnished the original and one copy of the transfer report. The contractor will return the original transfer report to the accounting office within 7 calendar days with a stamped acknowledgement date, to indicate receipt. The stamped acknowledgement date is the date to be recognized as the date that debt collection efforts were started by the contractor. Transfer reports will reflect the batch control number appearing on the corresponding batch control sheet. See Figure 7-12.
- (d) Prepare an original and one copy of a file cover sheet to be used by the accounting office to track the activity associated with the accounts referred. Fill in the information required in the file cover sheet shown in Figure 7-13. Leave enough space between accounts to record changes in status for subsequent periods. Produce as many sheets as necessary to provide for the accounts referred in the batch.

- 7-F-4. c. (2) Assembling Documents. Accounting offices will assemble the following three sets of documents:
- (a) Documents to be forwarded to contractors.
    - (1) Original Debt Profiles.
    - (2) Original Batch Control Sheet Summarizing Profiles.
    - (3) Original and One Copy of the Transfer Report.
  - (b) Documents to be retained at the accounting office.
    - (1) Copy of Debt Profiles.
    - (2) Copy of Batch Control Sheet Summarizing Profiles.
    - (3) Original File Cover Sheets.
  - (c) When documents for referral to contractors are received, Commandant (G-CAC) will perform the functions shown below. Resolve any discrepancies in the documents with the originator.
    - (1) Verify that all required documents are received.
    - (2) Verify that all the debt profiles aggregate to the total number and grand total amount shown on the batch control sheet.
    - (3) Verify that the total number and amount of records on the batch control sheet equals the number and amount shown on the transfer report.
    - (4) Verify that all records shown on the transfer report are represented on the file cover sheet.
    - (5) Commandant (G-CAC) will fill in items 6 through 8 of the batch control sheet and include the signature of the person completing the form. See Figure 7-11.
    - (6) Commandant (G-CAC) will produce a work order signed by an appropriate procurement official or designee, assemble and transmit the documents to the appropriate contractor. See Figure 7-14.

7-F-4. c. (2) (d) (7) File Commandant (G-CAC) copies of the documents by  
sheet

in front of batches.

| d. Notification to Accounting Offices of Collection Via Deposit  
| Ticket (SF-215) and Report of Collection Activity by  
| Contractor.

(1) The lockbox bank to which the contractor directs debtors to send remittances will make daily wire transfers to the Treasury Department. The Treasury Department will accumulate a day's collections and send the Coast Guard a deposit ticket. The deposit ticket will be accompanied by a document indicating the contractor who generated the collections represented on the deposit ticket. The contractor is required to collect his own fee along with the Government's principal and late payment charges which is passed on to the debtor. Monthly, the contractor will send his invoice accompanied by a detailed report of the month's collection activity by wire transfer date reflecting debtor name, account number, amount collected and contractor's fee. The accounting office will perform the following functions:

(a) Upon receipt of SF-215's but prior to receipt of contractor's report record the following entry:

DR 2120-Funds with US Treasury  
CR 549X-Trust and Deposit Liabilities

Note: This receipt of cash will be reflected on the SF-224 as a credit to the suspense account 69X6875(02).

(b) Match SF-215's received during the month to contractor's monthly reports. SF-215's should be aggregated to contractor's report. Inequality between reports and SF-215's for a given month may be the result of returned checks or missing items that will appear on subsequent reports.

- 7-F-4. d. (1) (c) Record the following entries for collections received from the efforts of contractor's pertaining to the receivable as well as that portion of collections attributable to contractor's fees.

DR 549X-Trust and Deposit Liabilities  
CR 2120-Funds with US Treasury

DR 2120-Funds with US Treasury  
CR 231X,232X or 233X-Accounts Receivable  
CR 2360-Accrued Late Charges Receivable  
CR 5951-Other Liabilities-Contractor's Collection Fees Received

Note: The entries above will be accomplished on CG-4412 which will move the collections from the suspense to the proper appropriation and receipt account. The credit to GL account 5951 is the amount of collections representing the contractor's fee. The accounting office will record the collection in the proper appropriation and receipt accounts on the SF-224.

DR 5952-Other Liabilities-Contractor's Fees Disbursed to Contractor  
CR 2120-Funds with US Treasury

Note: The above entry reflects payment of the contractor's invoice.

- (d) Record individual remittances on file cover sheet. When all items in a particular batch are collected or otherwise disposed of (e.g. written-off or compromised), the batch documents should be moved to an inactive status.

7-F-4. e. Receipt by Field Offices of Collection Report and OPAC Credit from Commandant G-FAC.

- (1) Upon receipt of OPAC credit and contractor's reports, field offices shall:
  - (a) Verify that the amounts of individual collections aggregate to the amount shown on the OPAC credit bill minus the amount withheld representing contractor's fees. Resolve any discrepancies with Commandant (G-FAC.)
  - (b) Record collection of specific receivables per the contractor's collection report.
  - (c) During preparation of SF-224, allocate the OPAC credit to the proper appropriation and receipt accounts.
  - (d) Record collections on the file cover sheet. When all items on a specific file cover sheet are collected or otherwise disposed of (e.g. written-off or compromised), move the file to an inactive status.

f. Recovery of Refunds from Carrier and General Services Administration (GSA).

- (1) Recovery of Refunds from Carrier. Review the open SF-1170 file and file ticket refund applications monthly. Make appropriate written demands at 30-day intervals. However, if after 90 days payment has still not been received, and no acceptable explanation has been obtained, the accounting office will mail the triplicate copy of SF-1170s and/or a copy of ticket refund applications with all related correspondence to: General Services Administration (BWAB), Washington, DC 20405-0001.
- (2) Recovery of Carrier Refunds from GSA. Under GSA instructions, carriers unable to identify agency and address for mailing refunds for unused, downgraded or exchanged tickets are to forward such refunds to GSA. Accounting office may attempt to recover refunds sent to GSA within 300 days from the date refunds are received by GSA Airlines do provide check number, date and dollar amount of refund checks on request. To recover carrier refunds sent directly to GSA that amount to \$50 or more, accounting offices must forward a SF-1081 including the name of the carrier, check number, date and amount of check (obtained from carrier), as well as the GTR number. Send requests for refunds to: General Services Administration (BWCA), Washington, DC 20405-0001.

7-F-4. g. Collection by Set-Off. Effect collection by set-off in every instance in which it is feasible and authorized by law. See 5 U.S.C. 5513-14 and 31 U.S.C. 3717.

- (1) Accomplish collection by set-off in accordance with the Coast Guard Pay Manual for:
  - (a) Military Personnel on Active Duty.
  - (b) Coast Guard Civilian Employees.
  - (c) Transportation debts due the Coast Guard.
- (2) The Claims and Litigation Manual (COMDTINST M5890.9) for all other debtors.

h. Request Help from OGA. Request OGAs to cooperate in collecting debts from persons in their employ or service or otherwise currently receiving payments. In making request, show how checks should be drawn.

i. Disclosure of Taxpayer Mailing Addresses by Internal Revenue Service (IRS). Internal Revenue Code (IRC) section 6103 (m) (2) provides for disclosure of a taxpayer's mailing address to officers and employees of a Federal agency personally and directly engaged in collection or compromise of a Federal claim against such taxpayer in accordance with the provision of section 3 of the Federal Claims Collection Act of 1966. Make written requests for mailing addresses in appropriate circumstances. A request under IRC must meet the following criteria:

- (1) The request must be in writing and signed by an official delegated authority by the Commandant to collect, compromise or terminate collection action.
- (2) If the request is signed by a designee, it must state that the signing official has been delegated authority to collect or compromise a Federal claim.
- (3) It must indicate that it involves a claim relating to the activities of the Coast Guard.
- (4) It must state that the information will be used by the proper agency officer or employee solely for the purpose of settling the claim in question.
- (5) It must state that the agency head or designee intends to collect or compromise a Federal claim which has arisen out of the Coast Guard's activities.
- (6) Requests for disclosure under IRC 6103 (m) (2) should be submitted to the district IRS office in which the requester is located.

- 7-F-4. j. Amounts Due from Foreign Government Agencies. Forward the pertinent information to Commandant (G-LCL) in accordance with the Claims Manual (COMDTINST M5890.9).
- k. Collection in Installments. Whenever possible, claims must be collected in one lump sum. However, settlement authorities may occasionally enter into installments payment agreements when circumstances warrant its use. Settlement authorities will notify accounting offices by memorandum of the terms of such installment payment agreements.
- l. Compromised Settlements. Settlement authorities must notify accounting offices of the terms of any compromised settlement in order that accounting records can be adjusted to reflect the compromise.
- m. Pollution Fund Receivables. If pollution fund receivables are forwarded to Commandant (G-LCL) for final legal determination, further collection efforts, or referral to the Department of Justice for litigation, the account will be transferred by Inter-Office Transfer Voucher (ITV) to Commandant (G-CAC). See Part XIII of this manual.
- n. Termination or Suspension of Collection or Adjustment of Claim. Settlement authorities must notify accounting offices of the termination or suspension of collection action or adjustment of the amount of the claim in order that accounting records can be adjusted.
- o. Documentation of Collection Action. Maintain a complete record of all actions taken to collect a claim. Retain such record in the appropriate file.

| G. Demand for Payment. If the initial bill contains the debtor's  
 | rights to a review and if partial or full payment is not received  
 | 30 days after the billing or date of last payment, consider the  
 | amount delinquent. See Subparagraph F-4.a. of this chapter.

| 1. Use of Credit Reporting Agencies for Referring Delinquent  
 | Non-federal Accounts Receivable.

| a. General Information. Debt settlement authorities will  
 | determine the appropriateness of using a credit reporting  
 | agency as a deterrent against delinquent nonfederal accounts  
 | receivables and as an alternative in pursuing the collection  
 | of a delinquent nonfederal accounts receivables. The Claims  
 | Manual (COMDTINST M5890.9, Chapter 16) contains general  
 | information and requirements that must be satisfied prior to  
 | the disclosure of debtor information to a private credit  
 | reporting agency.

7-G.1. b. Required Review. Documents covering commercial and consumer debts will be reported, except those arising from pay and allowances of military members will be transferred under covering memorandum, to Commandant (G-CAC) for reporting of this information to a private credit reporting agency. After the appropriate debt settlement legal officer at the MLC designated to service that particular field office's delinquent debts has reviewed the debt for appropriateness to refer the debt to a credit bureau; accounting office shall transfer the delinquent accounts to the books of Commandant (G-CAC) by Interoffice Transfer Voucher (ITV).

c. Transfer of debt. Commandant (G-CAC) will prepare those accounts received from the MLC's for referral processing to a credit reporting agency. Commandant (G-CAC) will continue to accrue late payment charges every 30 day period that the debts remain outstanding on accounts referred to credit bureaus. See Subparagraph 7-A-3.c. (Assessment of Late Charges) of this chapter. Out-of service debts of CG military members will be prepared and reported to credit bureaus directly by settlement authorities at the Military Pay and Personnel Center. Commandant (G-LCL) will act as settlement authority for delinquent accounts on the books of Commandant (G-CAC).

2. Minimum eligibility for Referral of delinquent Nonfederal Accounts

Receivables to Private Credit Bureaus. The minimum eligibility for referral of delinquent nonfederal accounts receivables to private credit bureaus are as follows:

- a. The CG settlement authorities at the designated MLC have reviewed the debt and have determined the appropriateness of reporting the debt to a credit bureau and have provided written authorization to the accounting office to report the debtor information to a credit bureau.
- b. The principal amount of the delinquent debt is over \$100.00.
- c. The debtor has been sent a notification that if full payment of the debt with additional late payment charges, a written disclaimer or a request for a review is not received by the CG within 30 days of the initial bill if the debtor is a business concern and 60 days if the debtor is an individual, the debt will automatically be reported to a credit bureau and/or turned over to a private debt collection agency for further collection action.

7-G.3. Preparing Delinquent Nonfederal Accounts Receivables Documentation for Referral to a Private Credit Reporting Agency.

a. Accounting offices at the MLC, Commandant (G-CAC), and the Comptroller Division of the Pay and Personnel Center will classify debts either administrative commercial or administrative consumer types. (See Subparagraph 4.c of this chapter). Once the debt has been properly classified, the following steps are to be followed:

(1) Accounting offices shall prepare an original and one copy of the debt profile for either commercial or consumer debt as appropriate. (See Figure 7-9 or 7-10). This document will be forwarded to Commandant (G-CAC) for purposes of transmitting this data to a private credit reporting agency. (See Subparagraph F-4.c.(1)(a) of this chapter).

(2) Prepare a copy of the designated settlement authorities original written notification providing authorization to accounting offices to disclose delinquent debtor information to credit bureaus.

(3) Prepare a copy of all support documentation (i.e., invoices, travel orders, MVI inspection records) to be used by the accounting office to track the activity associated with the accounts referred to a credit bureau.

(4) Prepare a copy of an original and one copy of a file cover sheet to be used by the accounting office to track the activity associated with the accounts referred to a credit bureau. (See Subparagraph F-4.c.(1) of this chapter).

4. Assembling Documents. Accounting offices will assemble the following two sets of documents:

a. Documents to be forwarded to Commandant (G-CAC).

(1) Original debt profiles.

(2) Original written notification from the designated settlement authority providing authorization to accounting offices of the appropriateness to refer the debt to a credit bureau.

(3) Original support documentation relating to the debt.

(4) Original file cover sheet.

7-G.4. b. Documents to be retained at the accounting office.

(1) Copy of debt profiles.

(2) Copy of written notification from the designated settlement authority providing authorization to accounting offices of the appropriateness to refer the debt to a credit bureau.

(3) Copy of support documentation relating to the debt.

(4) Copy of file cover sheets.

c. Upon receipt of notification from designated settlement authorities recommending to accounting offices the eligibility of delinquent accounts to be referred to credit bureaus; accounting offices will transfer the eligible accounts to Commandant (G-CAC) for purposes of reporting the debt to credit bureaus via The Department of Commerce's Debt Management Data Base System (DMDBS).

5. Use of The Department of Commerce's Debt Management Data System (DMDBS).

a. Background. OMB Circular A-129 and Treasury Guidelines on Credit Reporting provide general guidance to federal agencies on referring delinquent debt information to a private credit reporting agency. The agreement between the CG and The Department of Commerce to provide data processing services to CG via DMDBS provides CG a mechanism for referring delinquent debt information to credit reporting agencies which is in accordance with the Privacy Act and the initiatives of the Debt Collection Act of 1982. Information provided by CG to DMDBS will be verified by CG prior to submission of data in accordance with standard procedures for debt verification. The DMDBS is not designed to be an accounting system and will not maintain detailed records on the accounts submitted by CG. It is the sole responsibility of CG to ensure the accuracy of the data submitted to DMDBS. CG will also ensure that all data submitted to DMDBS is properly documented and will resolve any debtor complaints arising from debt reporting to a credit bureau.

6. Handling Complaints on Delinquent Nonfederal Accounts Receivables

Sent to Credit Bureaus. The CG will bear the sole responsibility for the accuracy of the data submitted to credit bureaus via DMDBS. All inquiries from debtors or credit bureau received by The Department of Commerce on the data submitted by CG will be referred directly to Commandant (G-LCL).

7-G.6. (con'd)..

| The Department of Commerce will not be involved in the process of  
| handling disputes concerning data reported to credit bureaus by  
| CG. Commandant (G-LCL) will handle all requests for account  
| review and corrections to data submitted to credit bureaus via  
| DMDBS. (See CG Claims and Litigation Manual).

| 7. Schedule of Operations for Submitting Delinquent Nonfederal  
| Accounts Receivable to Credit Bureaus Via DMDBS. Commandant  
| (G-CAC) will submit commercial debts to DMDBS on a quarterly  
| basis and consumer debts on a monthly basis for purposes of  
| disclosing this information to private credit reporting  
| agencies. Commandant (G-CAC) will report all eligible  
| delinquent consumer and commercial accounts with outstanding  
| balances, including those accounts that have been written off.  
| If an account balance is brought to zero, either by collection,  
| write-off or settlement, a final record for that account must be  
| submitted to DMDBS showing the closeout status. If an account  
| is scheduled to be reported to a private credit reporting agency  
| via DMDBS and has subsequently been referred to a private  
| collection agency for further collection action this information  
| pertaining to the account status must be included on the account  
| record when the data is submitted to credit bureaus via DMDBS.

| a. The schedule for submitting debtor information to DMDBS for  
| processing is as follows:

| (1) Commandant (G-CAC) must submit all data to DMDBS system  
| manager by the 15th workday of the reporting month.

| (2) DMDBS will perform system updates on all data submitted  
| and provide Commandant (G-CAC) an error listing by the  
| 20th workday of the reporting month.

| (3) DMDBS will issue all standard management reports to  
| Commandant (G-CAC) by the 30th workday of the current  
| month. The management reports issued by the DMDBS will  
| include the following:

| (a) Summary of data submitted to credit bureaus.

| (b) Summary of data submitted to collection agencies,.

| (c) Summary of all open accounts in the data base.

H. How to Record "Write-Off" Debts.

| 1. Authority to "Write-Off" Debts. Accounting offices will  
| process a journal voucher to remove that portion of a debt not  
| collected due to waiver, or to write-off as uncollectible, from  
| the accounts on receipt of:

- 7-H.1. a. Written notice from an officer identified in Section 7-F-3 of this part, that a claim has been compromised or terminated. On compromised claims, "write-off" only that portion of the debt over the amount accepted in compromise. The remaining amount of the debt will be liquidated by collection action.
- b. Advice that the claim has been turned over to the General Accounting Office (GAO) for further collection action.

2. Accounting Entries.

a. AR - Revenue.

DR GL account 8195 - Current Costs - Bad Debt Expense  
 CR GL account 2331/2339 - AR - Revenue - Gov't/Public

b. AR - Refund. Reverse original target and expenditure control entry and record the write-off as follows:

DR GL account 8195 - Current Costs - Bad Debt Expense  
 CR GL account 2311/2319 - AR Refunds - Gov't/Public

c. AR - Reimbursements.

(1) GL Entry

DR GL account 8195 - Current Costa - Bad Debt Expense  
 CR GL account 2321/2329 - AR - Reimbursements - Gov't/Other

(2) GL Entry

DR GL account 6329 - Capital - Appropriation - Unexpended  
 Estimated Appropriation Reimbursements  
 CR GL account 6529 Capital - Invested and Donated  
 Adjustments - All other

(2) Target and Expenditure Control Adjustments. Process journal voucher to transfer expenditures for amount of the debt from OG-80 to appropriate prior fiscal year Operating Expense (OE) Maintenance operating guide.

3. Record of "Write-Off". Retain a copy of all documents relating to a debt removed from the accounts.
4. Claims Suspended. Retain under accounting control all temporarily suspended claims. Do not write-off these accounts until appropriate collection is officially terminated.
5. Payment Received After "Write-Off". When payment is received for a debt previously written-off, reestablish an accounts receivable for the amount received and deposit the collection. Notify the appropriate officer indicated in Section 7-F-3 of this chapter promptly that collection was made if the debt was previously forwarded to the officer.

DATE		DEBIT		CREDIT		BALANCE		ACCOUNT NO.		DESCRIPTION		DATE		AMOUNT	
MO	DAY	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
10	1	1000													
10	2	2000													
10	3	3000													
10	4	4000													
10	5	5000													
10	6	6000													
10	7	7000													
10	8	8000													
10	9	9000													
10	10	10000													
10	11	11000													
10	12	12000													
10	13	13000													
10	14	14000													
10	15	15000													
10	16	16000													
10	17	17000													
10	18	18000													
10	19	19000													
10	20	20000													
10	21	21000													
10	22	22000													
10	23	23000													
10	24	24000													
10	25	25000													
10	26	26000													
10	27	27000													
10	28	28000													
10	29	29000													
10	30	30000													
10	31	31000													

When collection is received, show collection data here (i.e., deposit ticket No., SP-1081 No., JV No., date, amount, etc.) Blank spaces identify open Accounts Receivables.

See Part IV, chapter 11

INSTRUCTION: Enter each billing document amount in appropriate columns (5), (6) or (7). Distribute the amount to appropriate revenue columns (8), (9) or (10).

Sample

Prepare monthly summary JV for entry to GL. Accounts to be debited or credited are shown under columns (5) through (10).

Figure 7-1

ACCOUNTS RECEIVABLE & PAYABLE		GENERAL INFORMATION		ACCOUNTING DATA		DATE	
ACCOUNT NO.	ACCOUNT NAME	ACCOUNT NO.	ACCOUNT NAME	DATE	AMOUNT	DATE	AMOUNT
1001	1001	1001	1001	1001	1001	1001	1001
1002	1002	1002	1002	1002	1002	1002	1002
1003	1003	1003	1003	1003	1003	1003	1003
1004	1004	1004	1004	1004	1004	1004	1004
1005	1005	1005	1005	1005	1005	1005	1005
1006	1006	1006	1006	1006	1006	1006	1006
1007	1007	1007	1007	1007	1007	1007	1007
1008	1008	1008	1008	1008	1008	1008	1008
1009	1009	1009	1009	1009	1009	1009	1009
1010	1010	1010	1010	1010	1010	1010	1010
1011	1011	1011	1011	1011	1011	1011	1011
1012	1012	1012	1012	1012	1012	1012	1012
1013	1013	1013	1013	1013	1013	1013	1013
1014	1014	1014	1014	1014	1014	1014	1014
1015	1015	1015	1015	1015	1015	1015	1015
1016	1016	1016	1016	1016	1016	1016	1016
1017	1017	1017	1017	1017	1017	1017	1017
1018	1018	1018	1018	1018	1018	1018	1018
1019	1019	1019	1019	1019	1019	1019	1019
1020	1020	1020	1020	1020	1020	1020	1020
1021	1021	1021	1021	1021	1021	1021	1021
1022	1022	1022	1022	1022	1022	1022	1022
1023	1023	1023	1023	1023	1023	1023	1023
1024	1024	1024	1024	1024	1024	1024	1024
1025	1025	1025	1025	1025	1025	1025	1025
1026	1026	1026	1026	1026	1026	1026	1026
1027	1027	1027	1027	1027	1027	1027	1027
1028	1028	1028	1028	1028	1028	1028	1028
1029	1029	1029	1029	1029	1029	1029	1029
1030	1030	1030	1030	1030	1030	1030	1030
1031	1031	1031	1031	1031	1031	1031	1031
1032	1032	1032	1032	1032	1032	1032	1032
1033	1033	1033	1033	1033	1033	1033	1033
1034	1034	1034	1034	1034	1034	1034	1034
1035	1035	1035	1035	1035	1035	1035	1035
1036	1036	1036	1036	1036	1036	1036	1036
1037	1037	1037	1037	1037	1037	1037	1037
1038	1038	1038	1038	1038	1038	1038	1038
1039	1039	1039	1039	1039	1039	1039	1039
1040	1040	1040	1040	1040	1040	1040	1040
1041	1041	1041	1041	1041	1041	1041	1041
1042	1042	1042	1042	1042	1042	1042	1042
1043	1043	1043	1043	1043	1043	1043	1043
1044	1044	1044	1044	1044	1044	1044	1044
1045	1045	1045	1045	1045	1045	1045	1045
1046	1046	1046	1046	1046	1046	1046	1046
1047	1047	1047	1047	1047	1047	1047	1047
1048	1048	1048	1048	1048	1048	1048	1048
1049	1049	1049	1049	1049	1049	1049	1049
1050	1050	1050	1050	1050	1050	1050	1050

73 C.G. District  
Miami, Florida

ACCOUNTS RECEIVABLE & PAYABLE

1001  
1002  
1003  
1004  
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1038  
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1047  
1048  
1049  
1050

Show each applicable  
Miscellaneous Receipt  
Symbol.

When collection is received,  
show collection data here  
(i.e., CB No., SF-1001 No.,  
JV No., date, amount, etc.)  
Blank spaces identify open  
Accounts Receivable.

sample

Prepare monthly summary  
JV for entry to GL.



Federal Building  
51 S.W. 1st Avenue  
Miami, FL 33136  
Attn: Collection Clerk  
AR Number \_\_\_\_\_

ABC Corporation  
Address  
City, State, Zip Code

RE: Bill No. \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

NOTICE OF PAST DUE DEBT

Our records indicate that the above past due debt has not been paid.

The status of your account is:   Original Amount \_\_\_\_\_  
  Interest \_\_\_\_\_  
  Admin Charges \_\_\_\_\_  
  Total Due \_\_\_\_\_

Send remittance to the above address, payable to U.S. Coast Guard. It is our intention to ( \_\_\_\_\_ ). See Figure 7-5 Attachment "A", of the original bill for your rights in connection with this action.

Sincerely,

A. B. SEA  
Collection Clerk  
By direction of the  
District Commander

Figure 7-4

Attachment A

1. Collection action to recover this debt will be conducted according to the Federal Claims Collection Standards (4 CFR, Chapter II).
2. Should you wish to examine or copy documents relating to this claim, you may contact this office to arrange for a meeting for that purpose. A meeting may be arranged during normal working hours, Monday through Friday excepting holidays. Additionally, should you wish to request a Coast Guard review of this debt, such request should be in writing. You may raise any matters and provide any documents for consideration.
3. If you are unable to pay the full amount at this time, it might be possible to arrange an installment payment agreement. Contact this office if you are interested in entering into such an agreement.
4. This letter and attachment constitutes our notice to you that the Coast Guard may:
  - a. Report this debt to a credit reporting bureau.
  - b. Turn this debt over to a collection agency for further collection action.
  - c. Collect by offsetting this debt against any monies owed to you by the Federal government.
  - d. Refer this debt to the Department of Justice with a request that litigation be instituted to collect the amount involved.
5. In order to carry out any of the option described in the above paragraph, the following information may be disclosed.
  - a. Debtors name
  - b. Debtors address
  - c. Social Security Number or Taxpayer Identification
  - d. Any other information necessary to establish debtor's identity
  - e. The amount
  - f. Status and history of the claim
  - g. The agency or program under which the claim arose

Figure 7-5

From: Commandant, U.S. Coast Guard  
To:

Subj: OUTSTANDING BILL

Ref: (a) SF-1080 No.

1. Our office has no record of payment for SF-1080 No. \_\_\_\_\_ in the amount of \_\_\_\_\_ dated \_\_\_\_\_.

2. Please advise date of payment, check number and office to which transmitted. If payment has not been made, immediate settlement is requested.

Encl: (1) SF-1080 No.

Figure 7-6

From: Commandant, U.S. Coast Guard  
To:

Subj: OUTSTANDING BILLS 2ND REQUEST

1. Our records indicate that the following bills are still outstanding:

<u>DATE</u>	<u>BILL NUMBER(s)</u>	<u>AMOUNT</u>
-------------	-----------------------	---------------

2. It is requested that this office be advised as to when payment may be expected. If payment has been made, please furnish a copy of payment or check number and date.

3. According to GAO Regulations, Title 7, bills of other government agencies should be promptly paid. Undisputed bills should normally be processed within 15 days of receipt.

4. Please forward payment to Commandant (G-CAC), U.S. Coast Guard, Washington, D.C. 20593-0001, Attention: Collection Clerk.

Figure 7-7

From: Commandant, U.S. Coast Guard

To:

Subj: OUTSTANDING BILLS 3RD REQUEST

1. You have failed to respond to our prior correspondence.
2. The Coast Guard is now in the position of being unable to expend further effort to gain voluntary liquidation of the amount you owe. Unfortunately, this delay to date has involved costly intra-governmental follow-up effort. This is illustrated as follows:

<u>BILL NO.</u>	<u>OTHER</u>	<u>AMOUNT</u>	<u>BILL DATE</u>	<u>1ST</u>	<u>2ND</u>
-----------------	--------------	---------------	------------------	------------	------------

3. If we do not hear from you within 30 days, the above bills will be sent to GAO for settlement. This is in accordance with GAO Regulations, Title 7.

Figure 7-8

DELINQUENT DEBTOR INFORMATION PROFILE

DEBT COLLECTION CONTRACTOR

1 COAST GUARD ATU \_\_\_\_\_  
2 TAXPAYER IDENTIFICATION (TIN) \_\_\_\_\_  
3 BATCH NUMBER \_\_\_\_\_  
4 CONTRACT NUMBER \_\_\_\_\_  
5 COMPANY TELEPHONE NUMBER \_\_\_\_\_

6 ACCOUNT NUMBER \_\_\_\_\_

7 DATE ACCOUNT CLOSED \_\_\_\_\_  
8 DATE ACCOUNT OPEN (DATE ESTABLISHED) \_\_\_\_\_  
9 ACCOUNT NAME \_\_\_\_\_

10 ACCOUNT NAME CONTINUED \_\_\_\_\_

11 ACCOUNT STREET \_\_\_\_\_

12 ACCOUNT STREET CONTINUED \_\_\_\_\_

13 ACCOUNT CITY \_\_\_\_\_

14 ACCOUNT STATE \_\_\_\_\_

15 ACCOUNT ZIP CODE \_\_\_\_\_

16 ACCOUNT ZIP CODE CONTINUED \_\_\_\_\_

17 DATE OF MOST RECENT PAYMENT \_\_\_\_\_

18 CURRENT BALANCE - PRINCIPAL PORTION \_\_\_\_\_

19 CURRENT BALANCE - INTEREST PORTION \_\_\_\_\_

20 CURRENT BALANCE - ADMIN COST PORTION \_\_\_\_\_

21 CURRENT BALANCE - PENALTY PORTION \_\_\_\_\_

22 CURRENT BALANCE - TOTAL \_\_\_\_\_

23 PAST DUE AMOUNT \_\_\_\_\_

24 DATE OF OCCURENCE \_\_\_\_\_

25 PAYMENT HISTORY \_\_\_\_\_

26 GENERAL ACCOUNT HISTORY (corporation, partnership or individual) \_\_\_\_\_

27 COLLECTION EFFORTS PERFORMED \_\_\_\_\_

28 NATURE OF DEBT (reason for indebtedness) \_\_\_\_\_

29 BANK INFORMATION (if available) \_\_\_\_\_

PREPARED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

COMMERCIAL DEBTS

Figure 7-9

DELINQUENT DEBTOR INFORMATION PROFILE

DEBT COLLECTION CONTRACTOR

- 1. COAST GUARD ATU \_\_\_\_\_
- 2. TAXPAYER IDENTIFICATION (TIN) \_\_\_\_\_
- 3. BATCH NUMBER \_\_\_\_\_
- 4. CONTRACT NUMBER \_\_\_\_\_
- 5. IS THE ACCOUNT A SKIP ? YES or NO \_\_\_\_\_
- 6. ACCOUNT HISTORY (COLLECTION EFFORT PERFORMED) \_\_\_\_\_
  
- 7. EMPLOYMENT INFORMATION \_\_\_\_\_
  
- 8. DEBTOR TELEPHONE NUMBER (H) \_\_\_\_\_ (W) \_\_\_\_\_
  
- 9. ACCOUNT NUMBER \_\_\_\_\_
  
  
  
  
  
  
  
  
  
  
- 10. DATE RECORD CLOSED \_\_\_\_\_
- 11. DATE ACCOUNT OPEN (DATE ESTABLISHED) \_\_\_\_\_
- 12. ACCOUNT NAME \_\_\_\_\_
- 13. ACCOUNT LAST NAME \_\_\_\_\_
- 14. ACCOUNT M. I. \_\_\_\_\_
- 15. GENERATION CODE (i.e. Jr., Sr.) \_\_\_\_\_
- 16. ACCOUNT STREET \_\_\_\_\_
- 17. ACCOUNT STREET CONTINUE \_\_\_\_\_
- 18. ACCOUNT CITY \_\_\_\_\_
- 19. ACCOUNT STATE \_\_\_\_\_
- 20. ACCOUNT ZIP CODE \_\_\_\_\_
- 21. ACCOUNT ZIP CODE CONTINUE \_\_\_\_\_
  
- 22. MOST RECENT PAYMENT \_\_\_\_\_
- 23. CURRENT BALANCE - PRINCIPAL PORTION \_\_\_\_\_
- 24. CURRENT BALANCE - INTEREST PORTION \_\_\_\_\_
- 25. CURRENT BALANCE - ADMIN COST PORTION \_\_\_\_\_
- 26. CURRENT BALANCE - PENALTY PORTION \_\_\_\_\_
- 27. CURRENT BALANCE - TOTAL \_\_\_\_\_
- 28. DATE OF OCCURENCE \_\_\_\_\_
- 29. CREDIT BUREAU INFORMATION \_\_\_\_\_
- 30. NAMES/ADDRESSES OF OTHER CREDITORS, REFERENCES, AND/OR  
REFERENCES AND/OR RELATIVES \_\_\_\_\_

PREPARED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

CONSUMER DEBTS

U.S. COAST GUARD  
G-FAC/2  
2100 2ND STREET S.W.  
WASHINGTON, D.C. 20583

**BATCH CONTROL SHEET**

- 1. **BATCH NUMBER**
- 2. **TYPE OF DEBT**
- 3. **NUMBER OF ACCOUNTS**
- 4. **AGE**
- 5. **BATCH VALUE**
- 6. **CONTRACT LINE ITEM**
- 7. **CONTRACTORS NAME**
- 8. **CONTRACTORS FEE**

PREPARED BY (GAC) \_\_\_\_\_  
APPROVED BY (G-FAC) \_\_\_\_\_  
DATE \_\_\_\_\_

U.S. COAST GUARD  
G-FAC/52  
2100 2ND STREET S.W.  
WASHINGTON, D.C. 20543

TRANSFER REPORT

ACKNOWLEDGEMENT DATE \_\_\_\_\_

	NAME	ACCOUNT NUMBER	AMOUNT
1			
2			
3			
4			
6			
7.			
8.			
9.			
10			

PAGE - TOTAL \_\_\_\_\_  
GRAND - TOTAL \_\_\_\_\_

PREPARED BY \_\_\_\_\_  
BATCH NUMBER \_\_\_\_\_  
DATE \_\_\_\_\_

DEPARTMENT OF TRANSPORTATION  
U.S. COAST GUARD  
2100 2ND STREET S.W.  
WASHINGTON, D.C. 20593  
G-FAC/52

FILE COVER SHEET

ATU	ACCOUNT. NUMBER	BALANCE REFERRED	DATE REFERRED TO G-FAC	AMOUNT COLLECTED	DATE	BALANCE DUE
1.						
2.						
3.						
4.						
5.						
6.						
<hr/>						
TOTAL						

BATCH NUMBER \_\_\_\_\_  
PREPARED BY \_\_\_\_\_  
APPROVED BY \_\_\_\_\_

**ORDER FOR SUPPLIES OR SERVICES**

**IMPORTANT** Mark all packages and papers with contract and/or order numbers

1 DATE OF ORDER: 18 Aug 1986  
 2 CONTRACT NO (If any): GS-00F-87002  
 3 ORDER NO:  
 4 REQUISITION REFERENCE NO:

5 ISSUING OFFICE (Address correspondence to):  
 Commandant  
 U. S. Coast Guard  
 Washington, DC 20593-0001  
 Refer Inquiries to: Mr. Hill (202) 267-1576

6 SHIP TO (Consignee and address, ZIP Code):  
 N/A

7 TO CONTRACTOR (Name, address and ZIP Code):  
 SIA/Corlias  
 801 Main Street  
 East Hartford, CT., 06108

8 TYPE OF ORDER:  
 A PURCHASE - Reference your \_\_\_\_\_  
 B DELIVERY - Except for billing instructions on the reverse, this delivery order is subject to instructions contained on this side only of this form and is issued subject to the terms and conditions of the above numbered contract.

9 ACCOUNTING AND APPROPRIATION DATA:  
 GSA/FSS Debt Collection  
 ALC 69-02-5100

10 REQUISITIONING OFFICE:  
 11 BUSINESS CLASSIFICATION (Check appropriate box(es)):  
 SMALL  OTHER THAN SMALL  WIS ADVANTAGED  WOMEN OWNED

12 F O B POINT: N/A  
 13 PLACE OF INSPECTION AND ACCEPTANCE:  
 14 GOVERNMENT B/L NO:  
 15 DELIVER TO F O B POINT ON OR BEFORE (Date): N/A  
 16 DISCOUNT TERMS: N/A

17 SCHEDULE (See reverse for Rejections)

ITEM NO (A)	SUPPLIES OR SERVICES (B)	QUANTITY ORDERED (C)	UNIT (D)	UNIT PRICE (E)	AMOUNT (F)	QUANTITY ACCEPTED (G)
	Title: GSA/FSS Debt Collection: Professional debt collection service for outstanding debt on contract #GS-00F-87002. Per attached pages.  Administrative Commercial; 7-12 months Account Value: \$100.00 - \$2,999.00 Contractor Fee: 10% Transfer Report - Batch #101 totalling \$6,755.10 attached.					

18 SHIPPING POINT  
 19 GROSS SHIPPING WEIGHT  
 20 INVOICE NO.  
 21 MAIL INVOICE TO (Include ZIP Code):  
 Commandant (G-FAC-5/52)  
 U. S. Coast Guard (Show BA # 656020 on invoice)  
 Washington, DC 20593-0001 (Refer inquiries to (202) 267-0721)

22 UNITED STATES OF AMERICA BY (Signature): *John E. Doe*  
 John E. Doe  
 TITLE CONTRACTING/ORDERING OFFICER

23 BILLING INSTRUCTIONS ON REVERSE: No cost

1799 TOTAL: GRAND TOTAL

Entries Recorded During The Debt Collection Process At Headquarters  
Commandant (G-CAC) and Field Accounting Offices.

Example: The collection agency contractor has effected collections representing delinquent accounts carried on the books of Commandant (G-CAC) and accounts carried on the books of a field accounting office. Also collected was an amount representing the contractor's fee. Assume the following facts:

Total Amount collected by contractor	1,000
Collection of field office accounts	500
Collection of Headquarters accounts	400
Collection of Contractors Fee (for work on field and HQ accounts)	100

Entries (1-4) Recorded on Books of Commandant (G-CAC)

1. To record collection on the basis of an SF-215 by Commandant (G-CAC)

Dr.2120	1,000
Cr.5499	1,000

2. Record collections of accounts carried on the books of Commandant (G-CAC) and contractor's fee after receipt of contractor's report. (via CG-4412)

- a. Record contractor's fee into fees received account

Dr.5499	100
Cr.5951	100

- b. Move Commandant (G-CAC) accounts from suspense and liquidate receivables.

Dr.5499	400	Dr.2120	400
Cr.2120	400	Cr.23XX	400

3. Transfer collections of field office accounts via a reverse OPAC Billing charging Headquarters Commandant (G-CAC) ALC (i.e. 69-02-5100) and credit the ALC of the appropriate field office (e. g. 69-02-5XXX).

Dr.5499	500
Cr.2120	500

Figure 7-15

4. Record payment to contractor by Commandant (G-CAC) by debiting fees disbursed and crediting cash.

Dr.5952      100  
    Cr.2120      100

Entries recorded on the books of field accounting office

5. Upon receipt of OPAC credit and a copy of the contractor's report, the field G-CAC will increase cash and decrease accounts receivable.

Dr.2120      500  
    Cr.23XX      500

Figure 7-16

## CHAPTER 8. COLLECTIONS AND DEPOSITS

### A. Introduction.

1. What This Chapter Covers. This chapter prescribes the procedures for acknowledging, recording and depositing of collections. It covers the accounting for those collections proper for credit to appropriations, receipt and other fund accounts. It does not cover U. S. Treasury checks canceled or scheduled as "Undeliverable" that are deposited by ACOs and cashiers. See Part II, chapter 8 of this manual for appropriation, receipt and other fund accounts peculiar to the Coast Guard.
2. Authorities. The regulations governing the procedures in this chapter are contained in:
  - a. Treasury Financial Manual (TFM) (formerly Treasury Fiscal Requirements Manual).
  - b. Title 7 General Accounting Office (GAO) Manual, Chapter 3.
  - c. Department of Transportation (DOT) Order 2770.8 Series.

### B. Types and Purposes of Collections.

1. How to Classify Collection. Collections are classified either as "repayments" or "receipts." They are defined in the following paragraphs.
2. Repayments. Repayments to appropriations are of two general classes:
  - a. Appropriation Reimbursements. Reimbursements are defined as collections for commodities, work or services furnished another government agency, appropriation, individual, firm or corporation which by law may be credited to the appropriation which financed or will finance such items or activities. See chapter 11 of this Part for the statutory authorities covering collections proper for deposit as reimbursements. The amounts collected generally are not directly related to any single previous payment. They do not represent a correction or adjustment of previously recorded expenditures but serve to indemnify the appropriation or fund account because of costs incurred for others.
  - b. Expenditure Refunds. Refund collections are proper for credit to an appropriation and are treated as reductions of expenditures. They must be related to previously recorded expenditures. To permit audit of these collections, the accounting office will place the related voucher schedule number and date of payment on the collection receipt or billing document. Record refund receivables or collections as credit expenditures to the

8-B-2.b. (cont'd)..

operating guide and fiscal year originally charged for the expenditure. Refund expenditures generally are for the following reasons:

- (1) Payments in error or overpayments.
- (2) Items rejected or returned.
- (3) Allowances on articles retained but which were not completely satisfactory.
- (4) Recoveries on suspensions or disallowances made as a result of audits.
- (5) Recoveries on payments for contractual services such as rents and transportation purchased, where such contracts were canceled and adjustments made for the unused portion.
- (6) Canceled or undeliverable checks.
- (7) Amounts collected in excess of what was actually due under contracts as adjusted for final settlement.
- (8) Allowances for return of containers such as drums, tanks, cylinders, reels, etc.

c. Refunds of Advances. Return of advances paid may be from:

- (1) Travel or Permanent Change of Station (PCS).
- (2) Contract work, other government agencies (OGAs) or funds.

3. Receipts. Receipts are collections other than "repayments" creditable to general, special or trust account receipt symbols. They are classified as follows:

- a. Available Receipts. These are receipts which under law or trust agreement are immediately available in their entirety as appropriations to the Coast Guard without further action by Congress (e.g., the Coast Guard General Gift Fund). When a collection document (deposit ticket or journal voucher for "transfers", CG-4412) is prepared affecting available receipts, place the letters "AR" after the appropriation symbol on the collection document.
- b. Unavailable Receipts. These are receipts which at the time of collection are not immediately available for expenditure. These receipts are deposited to General Receipt Account Symbols and are known as "General Fund Receipts." See Part II, chapter 8 of this manual for a list of these symbols.

8-C. Functions of the Collection Clerk.

1. Designation of Collection Clerks. An employee receiving \$200 or more in collections during a year must be designated a collection clerk. This collection clerk designation does not apply to mail room personnel. Any military or civilian employee may be designated. Designation is made by Commandant (FAC), district commanders (fac) or commanding officers (CO) of Headquarters units, as appropriate, and must be in writing. A person who also establishes and maintains the detail entries for accounts receivable or performs the audit and accounting function for commissary or clothing reports may not be designated a collection clerk. Names of persons designated as principal or alternate must be forwarded to the appropriate accounting office.
2. Responsibilities and Actions of Collection Clerk.
  - a. Account for all incoming public funds.
  - b. Safeguard public funds.
    - (1) The Coast Guard must provide adequate facilities to protect public funds while in the possession of the collection clerk in accordance with current agency regulations.
    - (2) District commanders, COs of units and the Chief of Staff at Coast Guard Headquarters will provide each collection clerk with a safe or a separate locked compartment in a locked safe.
    - (3) Precautions and Procedures.
      - (a) Memorize the combination. The combination must not be carried in wallets or concealed on persons or in the office. Restrict knowledge of the combination to a minimum of authorized employees.
      - (b) Place the safe combination and/or duplicate keys to cash boxes in an opaque, sealed, signed and dated envelope.
      - (c) Deliver the envelope to the CO of unit for retention in a secure place, unopened, for use only in the event of an emergency.
      - (d) Obtain a signed and dated receipt for the envelope from the unit CO.
      - (e) Retain the receipt in a secure place.

- 8-C-2. b. (4) Change the safe combination:
- (a) When safe is first put into use.
  - (b) At least annually.
  - (c) When there is a change in collection clerk or other person authorized to know the combination.
  - (d) When it has been necessary to open the safe in the unforeseen absence of the collection clerk.
  - (e) After the combination is made known to another person.
- (5) Furnish other safeguards as may be necessary (e.g., providing guards to escort the collection clerk to the bank when making deposits).
- c. Deposit or otherwise make proper disposition of all funds received as required by this chapter.
- d. Keep official collections separate from personal funds. Do not use collections for cashing checks or money orders.
- D. Recording Remittances. This section describes how to record remittances received using Record of Cash Receipts (DOT F 2770.2), or using a transmittal memorandum if the DOT form is not available. The importance of accounting and internal control is described. Procedures for issuance of Collection Receipt (CG-2688) are in section 8-F of this chapter.
1. Initial Recording. Accounting control of remittances must begin at the point of initial receipt and continue until final disposition. Remittances include currency, coin, money orders, checks, bank drafts and other generally recognized negotiable instruments.
  2. Completing Record of Cash Receipts (DOT F 2770.2). Record collections on DOT F 2770.2. See Figure 8-1. Prepare a separate form for monies to be delivered to collection clerk at the accounting office, the ACO (returned U.S. Treasury Checks), or to any other appropriate person. Complete the form as follows:
    - a. Number each form consecutively beginning with No. 1 each fiscal year (e.g., 83-doco-16; 83 is the fiscal year, "doco" is Documentation Office, and 16 is the consecutive control number).

8-D-2. b. Record the following data on the form covering each item received:

- (1) Date received.
- (2) Name and address of remitter.
- (3) Purpose of remittance. In addition to purpose, show number of the check, money order, etc., when applicable.
- (4) Type of remittance (i.e., cash, other).
- (5) Amount of money.
- (6) Insert Number of bill or other document if known.
- (7) Sign the form in the space provided.

3. Collections Received by Mail Clerk. Observe the following procedures to control remittances received by mail:

- a. Open all mail addressed to the collection clerk and all other types of mail as authorized.
- b. When letters making reference to cash enclosures do not contain the money, mark the letter or envelope, "REMITTANCE NOT ENCLOSED AT TIME OF RECEIPT."

\_\_\_\_\_  
(Mail Clerk's Initials)

- c. Record remittances as prescribed in section 8-D-2 of this chapter.
- d. Promptly deliver the original and one copy of DOT F 2770.2, with cash receipts and related comments or correspondence, to the nearest collection clerk, ACO, etc.
- e. Collection clerk verifies all collections and entries on DOT F 2770.2 and acknowledges receipt of the remittance by signing at the bottom of the form in the "Accounting Office" block. Retains the original. Returns receipted copy to the mail clerk.

8-D-4. Collections Received by Others. When a remittance is received directly by an office, division or branch, hand carry it to the designated collection clerk immediately, but not later than the next business day following the date received. Such collections may not be held in an office more than 12 working hours. Collections held in an office overnight must be safeguarded by placing them in an approved locked container, combination lock file cabinet or safe. Transmit collections to the collection clerk on DOT F 2770.2. Use a memorandum only when the form is not currently available. An example is shown in Figure 8-2.

a. By Memorandum. The memorandum must identify each collection separately, showing:

- (1) Collection receipt number, if issued.
- (2) Bill number, if related to a billing.
- (3) Check or money order number and name and address of remitter, if a collection receipt was not issued.

For convenience, place all the collection receipt items together, and then all the other items per Figure 8-2. Send a copy of the transmittal memorandum to the unit CO for use during the audit of collections. The collection clerk will sign for the collections on the original of the memorandum, return it to the originator and retain copy.

b. By DOT F 2770.2. Offices with a large volume of collections must use DOT F 2770.2. Follow the procedures in section 8-D-2 of this chapter to record the collection and for processing the form. Number the form as prescribed in section 8-D-2 of this chapter using the office symbol of the preparing office, e.g., 83-fps-1 (83 is the fiscal year, (fps) is the office symbol, and 1 is the first form prepared in (fps) for the fiscal year).

5. Collections Received Directly by Collection Clerk. When a remittance is delivered directly to a designated collection clerk, the collection clerk will record the collections on DOT F 2770.2, following the procedures in section 8-D-2 of this chapter and assign an appropriate consecutive number.

a. Collection clerk reviews purposes for which remittance was made and issues collection receipt when required. See section 8-F of this chapter. Enter receipt numbers in "Bill No. or other Reference" block on DOT F 2770.2.

- 8-D-5. a. (1) If remittance is offered as a compromise settlement of amount due or differs from amount requested, bring the matter to the appropriate division or branch chief before endorsing negotiable instrument or issuing collection receipt.
- (2) Division or branch chief determines whether acceptance of the remittance will prejudice the interests of the government.
- (3) If acceptance of the remittance will not prejudice the interests of the government, division or branch chief authorizes collection clerk to accept remittance. Otherwise, takes appropriate action to obtain remittance in proper amount.
- b. Collection clerk notifies other offices or persons of receipt of a remittance if further action is required. When appropriate, provides a copy of related collection receipts or correspondence.
6. Control of Receipts. The importance of strict control over remittances from point of receipt to eventual transmittal and/or deposit cannot be overemphasized. This includes temporary safekeeping of receipts in an approved container pending disposition. When recorded collections are given or transmitted to a more central point for further processing and disposition, be certain to obtain a receipted copy of the transmittal document. Retain these copies until the next audit is complete or until no longer required.
7. Collections Received by Documentation Offices, Marine Safety (MSO), and Marine Inspection Offices (MIO). Collection clerks at these locations, and at others that may be remote from or inaccessible to accounting offices, must adhere to the recording instructions in section 8-D-2, of this chapter using DOT F 2770.2. Issue Collection Receipt (CG-2688) when required. See section 8-F of this chapter for preparation instructions.
- a. Types of Collection. All offices must follow the procedures in this paragraph for collection of fees for services provided to the public which may include charges for vessel documentation, including yacht, boat numbering fees; charges for copying, certifying and researching records; and for duplication documents and certificates. Various fee schedules and regulations apply, including 33 CFR 1.25, 46 CFR 67, and 49 CFR 7.95; and those covering fines and civil penalties. All collections of any type are either forwarded by transmittal to the district accounting office or deposited directly when special arrangements have been made.

8-E. Control of Blank Collection Receipt Forms.

1. How to Obtain Forms. Only the following units are authorized to requisition bulk stock of Collection Receipt (CG-2688) from Supply Center Brooklyn:
  - a. Commandant (G-FAC).
  - b. CCGD(f).
  - c. Superintendent, USCG Academy, New London, CT.
  - d. Commanding Officer, USCG Aircraft Repair and Supply Center, Elizabeth City, NC.
  - e. Commanding Officer, USCG Training Center, Cape May, NJ.
  - f. Commanding Officer, USCG Training Center, Petaluma, CA.
  - g. Commanding Officer, USCG Training Center, Governors Island, NY.
  - h. Commanding Officer, USCG Supply Center, Brooklyn, NY.
  - i. Commanding Officer, USCG Reserve Training Center, Yorktown, VA.
  - j. Commanding Officer, USCG Institute, Oklahoma City, OK.
  - k. Commanding Officer, USCG YARK, Curtis Bay, MD.
  - l. Commanding Officer, USCG Aviation Training Center, Mobile, AL.

Headquarters units not listed above will obtain CG-2688 from Commandant (G-FAC) or from appropriate district comptrollers. District units will obtain them from commanding officer Coast Guard district (f) (CCGD).

2. Control of Forms. CG-2688 is prenumbered to facilitate control. Strict accountability from procurement of blank forms to actual use is required.
  - a. Supply Center. Supply Center, Brooklyn is the stocking point for CG-2688. The Supply Center will maintain accountability of bulk stock CG-2688s.
  - b. Other Stocking Points. Commandant (G-FAC), district commanders and COs of Headquarters units will designate an individual, other than the collection clerk, to keep the bulk stock and accountability records. This person will:
    - (1) Maintain an accountability record in bound form to include:
      - (a) Date CG-2688s are received.
      - (b) Requisition or order number.
      - (c) Quantity received.
      - (d) Inclusive form serial numbers.
      - (e) Date forms are issued.
      - (f) Name of office or individual to whom issued.
      - (g) Quantity issued.
      - (h) Inclusive serial numbers of forms issued.
    - (2) Store unissued forms in a locked container.

- 8-E-1. a. (1) Recording and returning the duplicate DOT F 2770.2.  
 (2) Recording and returning the original of the letter of transmittal.

b. Vacant.

2. Deposit. Adequate safeguards for retaining cash must be available and utilized. Refer to section 8-H of this Part for the details of making deposits.

3. Accounting for Collections. At the accounting office, or other location from which deposits are made, Treasury account symbols are placed on DOT F 2770.2 in the space provided at the right side of the form. Some of the more commonly used account symbols are shown here. A complete list with descriptions is in Part II, section 8-E of this manual.

a. Treasury account designations are as follows.

<u>Account Symbol</u>	<u>Description</u>
693220	A receipt account for certification services.
69X0201	Operating Expense, Coast Guard. Fees for yacht documentation.
691040	A receipt account for navigation fines and penalties.
69F3875(02)	A clearing account to hold amounts received in advance, or for which the correct account will be credited later.

b. General ledger accounts will be added also in the "accounting office" space by district commanders (fac) so appropriate accounting entries can be made. If deposit is made from another location within the district, copies of the collection record and the related deposit ticket must be forwarded to the accounting office promptly. In addition, any related documents necessary to complete the proper identification of each transaction should be included. Refer to section 8-H of this Part covering deposit procedures for further guidance on accounting.

8-E-3. c. Positive identification of remittance is essential. Refer copies of the negotiable instrument and any other related documents to appropriate offices in order to establish the propriety of accepting a remittance, especially when deposit constitutes acceptance of certain terms accompanying the remittance. Amounts must be accepted by appropriate officials in such cases. See section 8-D of this Part.

F. Collection Receipts - Issuance and Accountability. This section covers all procedures related to the handling of Collection Receipt (CG-2688).

1. Preparation and Issue. CG-2688 must be issued when:

- a. Collection consists of currency or coin.
- b. Payor requests a receipt.
- c. Procedure requires copy of CG-2688 to support other documents (e.g., Commissary Reports, Clothing Reports, etc.).
- d. Collection covers proceeds are realized as a result of formal or informal GAO exception.

2. Completion of Receipt Information.

- a. The collection clerk will prepare CG-2688 as shown in Figure 8-3. Forms must be issued consecutively, since the forms are accountable documents. The following spaces will be left blank:
  - (1) Appropriation or Fund Symbol, unless known.
  - (2) Accounting Classification, unless known.
  - (3) Deposit Ticket Number.
  - (4) Deposit Ticket Date.
- b. Distribute the form as follows:
  - (1) Original (White) - to payor.
  - (2) Copy (Yellow) - to collection clerk at accounting office, with letter of transmittal or DOT F 2770.2
  - (3) Copy (Pink) - retain and file numerically.
- c. Record collection data on DOT F 2770.2 from the yellow copy of CG-2688.

- 8-F.2. d. If a mistake is made on CG-2688, place the notation "VOID - NO ISSUE" and the clerk's initials on all copies. Send the white and yellow copies to the accounting office collection clerk along with DOT F 2770.2. File the pink copy numerically.
3. Spoiled CG-2688s. Attach spoiled or voided yellow CG-2688s to the DOT F 2770.2 or transmittal memo for complete collection receipt accountability.
4. Accountability and Control. CG-2688 is pre-numbered to facilitate control. Strict accountability from procurement of blank forms to actual use is required.
- a. Supply Center. Supply Center, Brooklyn is the stocking point for CG-2688. The Supply Center will maintain accountability of bulk stock CG-2688s.
- b. Other Stocking Points. Commandant (G-FAC), district commanders (fac) and COs of Headquarters units will designate an individual other than the collection clerk to keep the bulk stock and accountability records. This person must:
- (1) Maintain an accountability record in bound form to include:
    - (a) Date CG-2688s are received.
    - (b) Requisition or order number.
    - (c) Quantity received.
    - (d) Inclusive serial numbers.
    - (e) Date forms are issued.
    - (f) Name of office or individual to whom issued.
    - (g) Quantity issued.
    - (h) Inclusive serial numbers of forms issued.
  - (2) Store unissued forms in a locked container.
  - (3) Issue forms to collection clerks and other offices as needed. When CG-2688s are furnished to others, send a copy of the transmittal to the collection clerk.

- 8-F-4. b. (4) Take a physical inventory of unissued forms at the end of each fiscal year. Prepare a report to include:
- (a) Inclusive serial numbers of CG-2688 on-hand.
  - (b) Inclusive serial numbers of CG-2688 issued during fiscal year.
- (5) Verify the inventory report with the accountability record. If differences exist, investigate to determine cause, and report findings and corrective action taken to district commanders (fac), commanding officers of Headquarters units, or Commandant (G-FAC) as appropriate.
- (6) File the report for audit purposes.
5. Collection Clerk's Accountability. The official collection clerk must maintain an accountability control over blank CG-2688s. The collection clerk must:
- a. Obtain blank forms from the person specified in section 8-F-7 of this chapter.
  - b. Take a physical inventory of blank forms on-hand at the end of the fiscal year, and prepare a report showing inclusive serial numbers of forms on-hand and forms issued. Include in the report any differences discovered and corrective action taken.
  - c. Send the original of the report to the person specified in section 8-F-7 of this chapter.
6. Other Office Accountability. Other offices must maintain accountability control over blank CG-2688s as follows:
- a. Obtain blank forms from the district commanders (fac).
  - b. Issue CG-2688 in numerical sequence on a first-in first-out basis.
  - c. Take a physical inventory of blank forms on-hand at the end of the Fiscal year. Then prepare a report to include:
    - (1) Inclusive serial numbers of forms on-hand.
    - (2) Inclusive serial numbers of forms issued during fiscal year.

8-F-6. d. Send the original of the report to the district commander (fac) Attention: Collection Clerk. The collection clerk will verify the inclusive serial numbers of forms CG-2688 report as used by referring to the file of yellow copies of issued forms. If differences are noted, the collection clerk must investigate to determine the cause and prepare a report of findings and corrective action taken. Initial the report to show verification. Send the report to the person specified in section 8-F-7 of this chapter.

7. How to Obtain Forms. Only the following units are authorized to requisition bulk stock of CG-2688 from Supply Center Brooklyn:

- a. Commandant (G-FAC).
- b. Commander, Coast Guard District (f).
- c. Superintendent, USCG Academy, New London, Connecticut.
- d. Commanding Officer, USCG Aircraft Repair and Supply Center, Elizabeth City, North Carolina.
- e. Commanding Officer, USCG Training Center, Cape May, New Jersey.
- f. Commanding Officer, USCG Training Center, Petaluma, California.
- g. Commanding Officer, USCG Training Center, Governors Island, New York.
- h. Commanding Officer, USCG Supply Center, Brooklyn, New York.
- i. Commanding Officer, USCG Reserve Training Center, Yorktown, Virginia.
- j. Commanding Officer, USCG Institute, Oklahoma City, Oklahoma.
- k. Commanding Officer, USCG YARD, Curtis Bay, Maryland.
- l. Commanding Officer, USCG Aviation Training Center, Mobile, Alabama.
- m. Commanding Officer, USCG Military Pay Center, Topeka, Kansas.

Headquarters units not listed above will obtain CG-2688 from Commandant (G-FAC) or from appropriate district commanders (fac).

8-G Audit of Collections. The person authorized to designate the collection clerk must also designate in writing one employee, other than the collection clerk, to conduct a semi-annual audit of collections. However, if the office receives \$200 or more in cash (currency) in a typical month, a quarterly audit is required. One month is the period to be audited for offices conducting either a semi-annual or a quarterly audit. If significant discrepancies are found in the month audited, review a longer period as necessary. The audit must include the following:

1. Scope of Audit.

- a. Check the control number on each DOT F 2770.2.
- b. Determine all DOT F 2770.2s have been received by the designated collection clerk and have been properly acknowledged.
- c. Determine all collections received are covered by a deposit ticket or are otherwise properly disposed of.
- d. Determine all collections, deposit ticket or otherwise, are properly supported by adequate documentation and have been posted to the related cash controls.
- e. Determine that collections have been deposited in a timely manner pursuant to instructions prescribed in paragraph 8-H-1.b. of this chapter.
- f. Determine all issued and unissued collection receipts are accounted for.

2. Audit Report. The designating official must require a written report of audit findings and retain the report, with supporting work papers, for use of Coast Guard inspection teams and OST audit personnel.

H. Deposit of Collections. This section describes various situations and aspects involved in depositing amounts collected. Liquidating accounts receivable, refunding amounts received which cannot be credited by the Coast Guard, and establishing receivables for bad checks are explained. These kinds of entries are explained here because timing is important for crediting funds to the government's account.

1. Guidelines for Deposit. Commandant (G-FAC) permits collections to be deposited from the accounting office or from other field locations where collections are substantial enough to justify the action.

- 8-H-1. a. Banks. Usually, deposits are made from the accounting office to the credit of the Treasurer of the United States, at a bank which functions as a general depository, such as, the nearest Federal Reserve Bank (FRB). However, funds may be deposited to the Treasurer's account at a local bank when Treasury's requirements have been met and Treasury has authorized its use. Requirements for the establishment of a "Treasury's General Account" (TGA) at a local bank are in the Treasury Financial Manual at I-TFM 5-4010.10 through 5-4010.20. Field comptrollers should initiate action with Treasury to set up such an account when it is cost beneficial or other management consideration dictates.
- b. Frequency of Deposit. Adhere to the following guidelines in making deposits:
- (1) Accounting offices will deposit collections daily, unless the logistics of the deposit are cumbersome; then they may be held until \$1,000 is on-hand. In any case, a deposit must be made weekly and on the last workday of the month, regardless of the amount on-hand.
  - (2) Mail deposits if hand delivery is not convenient. Registered mail must be used for transmitting currency and coin.
  - (3) Follow-up with other collection clerks near the end of the month to verify remittances received are being sent promptly to points of deposit.
  - (4) When deposits are made from points other than the accounting office, be sure a copy of the Deposit Ticket (SF-215) and DOT F 2770.2 are sent promptly to the accounting office. Send documentation of deposits to the accounting office in time to be received there prior to the Statement of Transactions (SF-224) cut-off date, which is the 3rd workday of the succeeding month.
  - (5) Establish a daily cut-off time for the purpose of making deposits. Record remittances received subsequent to the cut-off time as the succeeding day's business.
- c. Undeposited Collections. At the end of each month, the collection clerk must identify collections received during the month which have not yet been deposited. Prepare a schedule of undeposited collections, grouped according to appropriation symbol, which contains the following for each collection in the group:

- 8-H-1. c. (1) Document number.
- (2) General ledger account to be credited.
- (3) Amount of collection.

Give the schedule to the disbursement control clerk for inclusion on Statement of Transactions (SF-224).

- d. Deposit Tickets. As each deposit is prepared and forwarded to the bank, give the Memorandum Copy to the disbursement control clerk. Maintain a deposit ticket log and also note the deposit date, ticket number, etc., on the log. When the bank returns the confirmed copy, make a note of its receipt and file with the suspense copy in a separate folder.
2. Record of Negotiable Items Deposited. Show the name of the remitter and the serial number of the negotiable instrument on the collection receipt, billing document, DOT F 2770.2, etc. If the maker differs from the remitter, cross reference the two names to permit complete identification of the negotiable item in the event of loss or the return of the instrument as an uncollectible item.
3. Accounting Activities. Receipt of payments in advance, refunding of such amounts when necessary, generating the credit entry for liquidation of accounts receivable, are events described in this paragraph.
- a. Advance Payments. Except for yacht documentation transactions, do not encourage advance payment of fees and charges because of the additional work involved in processing, and the possibility that refunds, in whole or in part, may be required. When fees are collected in advance (for other than yacht documentation), place the notation on the Collection Receipt, if issued. Notify district commanders (fac) by letter when services covered by an advance payment are furnished. Make reference to the document which transmitted the collection (the DOT F 2770.2 or a transmittal letter).
- b. Refund of Advance Payments. A refund is processed based on a statement signed by the unit CO which collected the fee, or by the person designated by him as the collection clerk. The statement must include: (1) name and address of the payee; (2) pertinent CG-2688 numbers; when applicable, (3) amount to be refunded. Do not make refunds for amounts less than \$1, except when specifically requested by payee; and (4) reason for refund.

- 8-H-3. b. (1) Refund of Yacht Documentation Fees. Prepare Public Voucher for Refunds (SF-1047) for charge to Operating Expense Appropriation (69X0201).
- (2) Refunds of Other Collections Initially Credited to 69F3875(02). Prepare Public Voucher for Refunds (SF-1047) for charge to Clearing Account 69F3875(02) to effect refunds. Follow the provisions of chapter 9, section 4 of this Part to transfer funds to 69F3875(02) when deposit has previously been made to General Fund Receipt Account 692419.2.
- c. Liquidation of Accounts Receivable.
- (1) Collections Received After Billing. Normally a bill is rendered to a debtor and the amount due is established as an accounts receivable in the official accounts before payment is received. Use completed copy of DOT F 2770.2 to liquidate related accounts receivable.
- (2) Collections Received Prior to Billing. When a remittance is received before a billing document is issued and an account receivable has not been established in the general ledger, place the following rubber stamp inscription on a blank sheet of paper. Complete the blank spaces and then give the document to the accounts receivable clerk for recording in the Accounts Receivable Register. Number the bills consecutively and file them in numerical sequence in the completed file.

I4955\*IMAGES:

<b>ADMINISTRATIVE BILL</b>		<b>No.</b>
Received		<b>Date</b>
From		
Purpose of Collection		
<b>Check</b>	<b>No.</b>	<b>Amount</b>
<b>M. O.</b>		<b>\$</b>
<b>Deposit</b>	<b>No.</b>	<b>Date</b>
<b>Ticket</b>		
<b>Appropriation or</b>		<b>GL Account</b>
<b>Fund Symbol</b>		
Prepared		
By		

- 8-H-4. How to Prepare Instrument. Instruct debtors to draw checks and other negotiable instruments to the order of the "U.S. Coast Guard." If, through oversight, a remittance is drawn to an officer or employee, the payee must endorse it to the order of the "U.S. Coast Guard."
5. How to Endorse Instrument. Each instrument deposited for credit to the account of the Treasurer of the United States must bear the following endorsement and legend:
- a. Back of Instrument. "Pay to any FRB or General Depository for credit to Treasury. Pay at par only. N.P. Do not wire non-payment."
- \_\_\_\_\_ (date)
- Collection Clerk  
U.S. Coast Guard  
(A.L.C.) Agency  
Location Code
- b. Payments at Par. Negotiable instruments are accepted subject to collection. The FRB or depository will try to collect every item at par. Return the instrument to the Coast Guard as an uncollectible item if the bank on which it is drawn does not pay it at par. A negotiable instrument is not considered paid until the proceeds have been received in collected funds. If a negotiable instrument is lost or destroyed before collection is accomplished, the collection clerk must take action to obtain a duplicate.
6. Sorting Requirements for Deposit. Generally, collections must be sorted for deposit. Sorting requirements for all depositories are not standardized. Contact each depository to determine its requirement.
- a. Maximum Requirement. The following is the maximum sorting required for deposit at a FRB or branch.
- (1) Listings. Attach an adding machine tape or other listing showing the amount of each item deposited to support the total of the deposit ticket. It is not necessary to identify each amount. A separate tape is required for currency and coin.
- (2) More than 25 Items. When more than 25 items are to be deposited on the same deposit ticket, sort them into the following groups:

8-H-6. a. (2) (cont'd)

Group    Description of Item

- (1)            Checks drawn on the Treasurer of the United States, with buff, green and yellow checks separated, if this group contains over 25 items.
- (2)            Postal money orders.
- (3)            Items drawn on bank facilities located in the same city as the depository.
- (4)            Items drawn on other banking facilities.

Prepare a separate adding machine tape or listing for each group of items. Identify each group by number as above. Summarize the group listing on another tape or listing to obtain the total of the deposit ticket.

- b. Less than 25 Items. A single listing of unarranged items, with a separate listing for currency and coin, attached to the deposit ticket is sufficient.
- 7. How to Prepare Deposit Ticket. Prepare a deposit ticket to document collections for deposit to the Treasurer of the United States. Prepare the deposit ticket as shown in Figure 8-4. Generally, one SF-215 will be prepared to deposit a day's collections unless the depository requires a separate deposit ticket for currency and coin, and non-cash items.
- 8. Deposit of Foreign Currency or Foreign Negotiable Items. Prepare separate deposit tickets for each: (1) type of foreign money collected in currency or coin; (2) all checks drawn on foreign banks, payable in U.S. dollars; (3) each foreign currency check payable only at a foreign bank except for those Canadian dollar items deposited with the Royal Bank of Canada; and (4) all Canadian dollar checks deposited by a government officer in one day.

Complete deposit tickets as usual except leave the amount blank on all non-U.S. dollar items deposited. Depositories and corresponding areas they serve are:

<u>Area</u>	<u>Depository</u>
Africa	Federal Reserve Bank of New York
Caribbean	Check Processing-Country Section
Mexico	33 Liberty Street
Other Latin American Countries	New York, NY 10045

8-H-8. (cont'd)

Canada	The Royal Bank of Canada 90 Sparks Street, Main Branch Sta. B, Box 746 Ottawa, Canada
Europe and Middle East, Asia, South Pacific and other areas not specified	Bank of America, N.T. & S.A. Department #1005 Post Office Box 37,000 San Francisco, CA 94137

a. Deposit Preparation.

- (1) Items Payable in U.S. Dollars. Include checks drawn on foreign banks, in U.S. dollars, payable through a bank in the U. S. (encoded with the American Banking Association (ABA) routing symbol at the left foot of the check), with other U.S. dollar checks payable through U.S. banks, for deposit with usual depository.
- (2) Negotiable Items Payable in Canadian Dollars. A government officer must prepare one deposit ticket per day and send to the Royal Bank of Canada, for all Canadian dollar items. Leave the money amount blank.
- (3) Foreign Negotiable Items - Drawn on Foreign Banks or Foreign Branches of U.S. Banks. Prepare a separate deposit ticket for each different foreign negotiable item (payable in foreign currency). Leave dollar amount blank. Depository will enter the net dollar proceeds when credit is received (amount less check handling fee).
- (4) Collections in Foreign Currency or Coin. Send the deposit ticket and foreign currency to: Federal Reserve Bank of New York; Check Processing-Country Section; 33 Liberty Street; New York, NY 10045, with a letter of transmittal indicating:
  - (a) Instructions to sell the foreign currency items and credit the dollar proceeds in the Treasurer's account.
  - (b) Description of the currency showing name of foreign country, medium of exchange and foreign currency amount.

8-H-8. b. Collection Charges. Collection incident to the collection of foreign items are charged back to the depositor by Debit Voucher (SF-5515). The Bank of America, through which U.S. dollar checks are collected, has a check handling fee of 1/10th of 1% with a minimum of \$2.50 or a maximum of \$7.50. In addition, there is a charge of \$2.00 per tracer, normally sent every 30 days. The Federal Reserve Bank of New York charge consists of: (1) the amount of any collection fee imposed by a subsequent collecting bank of paying bank, plus (2) that bank's normal per item cost incurred in handling such items. The Federal Reserve Bank of New York has advised that foreign items of less than U.S. \$15 in value not be sent to them for collection. If an item of less than \$15 is forwarded, the bank, at its option, may return the item to the depositor, or may process the item for collection. Accordingly, if the U.S. dollar equivalent of other checks is less than the associated collection charges, return check to drawer and request remittance in U.S. dollars, money order; or check drawn in U.S. dollars, and payable through a U.S. bank.

c. Confirmation of Deposits.

- (1) Foreign Negotiable Items Payable in U.S. Dollars. Distribute confirmed copies of deposit tickets on receipt. However, SF-5515 for uncollectible checks or collection charges, may be received substantially later than the confirmed deposit ticket.
- (2) Foreign Negotiable Items Payable in Foreign Currency and Foreign Currency Collections. Distribute confirmed copies of deposit tickets when credit is realized for the net dollar proceeds.

d. Unmarketable Foreign Items. Send all foreign currency (and coin) items returned as unmarketable by the Federal Reserve Bank of New York, with a covering letter, to:

Chief Disbursing Officer  
Division of Disbursement  
U.S. Treasury Department  
Washington, DC 20226  
Attn: Financial Services Branch

8-I. Accounting for Uncollectible Items.

1. Documentation. The depository will use SF-5515 to document the return of uncollectible items and to charge the amount of unpaid items in the accounts of the Treasurer of the United States. The collection clerk must take prompt action to effect collection of the returned items. Federal depositories may vary procedures for clearing uncollectible items as follows:
  - a. SF-5515 Prepared by Depository. The depository will complete SF-5515 and send the memorandum copy and confirmed copy with the uncollectible item to the collection clerk. The collection clerk will insert required accounting data on both copies of the debit voucher by reference to the original deposit ticket. See Figure 8-5.
  - b. SF-5515 not Prepared. The depository may advise the collection clerk that an uncollectible item is being held in suspense for a specified period of time without processing a SF-5515. The collection clerk will take prompt action to obtain a new negotiable item or request the depository to reprocess the item. No entry is required on the DOT F 2770.2 or the accounts when this procedure is followed.
2. Accounting Entries. The collection clerk will use the memorandum copy of the SF-5515 to record a negative entry on DOT F 2770.2. Use one "Record of Cash Receipts" to list all debit vouchers for a day. Forward the confirmed copy of the SF-5515 to the accounts branch for processing an accounting entry to reverse the original deposit entry.

J. Accounting for Specific Types of Collections.

1. Deposit to Proper Account. The collection clerk will deposit collections to the proper appropriation, fund or receipt account when the remittance can be identified as to its correct disposition. When a remittance cannot be quickly identified, deposit the item to Deposit Fund 69X6875(02) or Clearing Account 69F3875(02). See section 8-K of this chapter. The paragraphs which follow include instructions for deposit of specific types of collections.
2. Marking Navigational Obstructions. Title 14 U.S.C. 86 authorizes the Coast Guard to mark obstructions hazardous to navigation when the owner has failed to properly mark such obstructions. Charges for such marking are prescribed in 33 C.F.R. subchapter C. Deposit collections received from owners for the marking of obstructions to Receipt Account 692490.

- 8-J-3. Navigation Fines and Penalties. The Marine Safety Manuals (COMDTINSTs M16000.6 and M16000.10), Volumes I and V contain instructions covering the assessment, payment and refund of fines and penalties. Deposit navigation fines and penalties to Receipt Account 691040.
- a. Report of Collections. The Accounts Receivable clerk will prepare letter reports to the responsible MIO periodically, listing the latest collections of navigation fines and penalties deposited. This letter permits the MIO to complete its case files. Include the following in the letter:
- (1) Name of remitter.
  - (2) Case file number.
  - (3) Amount of collection.
  - (4) Deposit ticket number and date.
- b. Vacant.
4. Overpayments from Appropriations. Recoupment of appropriation overpayments are deposited as appropriation refunds to the appropriation from which they were paid. If the appropriation has lapsed, make deposit to the applicable successor ("M" symbol) account. Place the following data on the collection document:
- a. Name of payee.
  - b. Name or symbol of the disbursing office which made the overpayment.
  - c. Disbursing office voucher number (when applicable).
  - d. Month and year overpayment was made.
5. Late Charges on Accounts Receivable. Collections of late charges on past due receivables are deposited to miscellaneous Receipt Account 691499 in the Treasury.
6. Supply Fund Collections. Deposit collections received as a result of issuance of materials from the Coast Guard Supply Fund as reimbursements to the Coast Guard Supply Fund.

8-J-7. Remittance Due Another Accounting Office. When remittance (check or money order) is received for credit to another Coast Guard accounting office or another government agency, mail it to the appropriate office, Attention: Collection Clerk, for direct deposit. When currency or coin is received for credit to another Coast Guard accounting office, ITV the amount to the appropriate accounting office and deposit it to Clearing Account 69F3875(02). See section 8-K of this chapter. If for another government agency, transfer the amount by SF-1081. Include sufficient information to identify the remittance.

K. Budget Clearing Account and Suspense Deposit Fund Accounting.

1. Budget Clearing Accounts.

a. Collections and receipts are deposited to a Budget Clearing Account (Suspense) 69F3875(02), if:

- (1) The remittance consists of currency or coin and is proper for transfer to another Coast Guard accounting office or another government agency.
- (2) It is reasonable that the item will be credited ultimately to an appropriation, fund or receipt account. Experience shows this usually occurs.

b. Unreconciled Deposit Differences. Differences not reconciled within 6 months following the month "presented or mailed to bank" as reported on Adjustment of Agency Deposits/Debit Voucher (TFS-5901), will be charged back by the Treasury under the Clearing Account 69F3878(02).

- (1) Recording TFS-5901 - Accounting offices must prepare a journal voucher debiting GL account 5499 - Trust and Deposit Liabilities and crediting GL account 2120 - Funds with U.S. Treasury for 69F3878(02). These transactions are not to be reported on the monthly Statement of Transactions (SF-224).
- (2) When differences are resolved, a Journal Voucher for Transfers (CG-4412) will be prepared and recorded, offsetting 69F3878(02) and charging the proper fund or receipt account, with inclusion on the SF-224.

- 8-K-2. Suspense Deposit Fund Account. Collections and receipts are deposited to 69X6875(02), Suspense, if:
- a. The remittance will be subsequently disbursed or refunded to a person, business entity, state or local government, such as, Personnel Services (PS) NAF Account money received from the Coast Guard Trust Fund for approved recreation and moral-type projects and programs. All or most of the money will be subsequently disbursed as a grant or loan, and any unused portion refunded to the Headquarters Trust Fund (PS Account).
  - b. It is likely the remittance will not be credited to an appropriation, fund or receipt account.
3. Review of Accounts. The accounts branch must maintain current listings of all uncleared items in accounts 69F3875(02), 69F3878(02) and 69X6875(02). Balance the total of the listing with the related general ledger accounts at the end of each month. Reconcile the uncleared items monthly. Correct and clear the account at the end of the fiscal year. Transfer items when:
- a. Proper account symbol to be credited is determined.
  - b. Proceeds from the sale of personal property cannot be used for replacement with similar property. See chapter 11, section C of this Part.
  - c. Proceeds from the sale of personal property are identified with an obligation covering replacement with similar property and are proper for credit as an appropriation reimbursement. See chapter 11, section C of this Part.
  - d. Collections covering repair or replacement of damaged Coast Guard property are proper for credit as an appropriation reimbursement. See chapter 11, section D of this Part.
  - e. Collections are proper for refund to individuals.
4. How to Clear Items from the Accounts. Clear items from 69F3875(02), 69F3878(02) and 69X6875(02) by processing a CG-4412, a property certified disbursement, a refund voucher or an Inter-office Transfer Voucher (ITV).

- 8-K-4. a. What Items are Refundable. Items proper for refund are those which meet all the following criteria:
- (1) Refund of the amount, if claimed, would be absolutely justified.
  - (2) There is no doubt as to legal ownership of the funds.
  - (3) A named individual, business or other entity can be identified with the item.
- b. Clearance of Refundable Items.
- (1) Amount Less Than \$1. Do not make refund unless the person presents a claim. Transfer unclaimed items of less than \$1 to General Fund Receipt Account 691060, after the item has been available for refund for one year. Place the notation "Unclaimed balance of less than \$1 in the explanation block of CG-4412.
  - (2) Amounts of \$1 or More. Promptly refund these items. Presentation of a claim is not required. If an item of \$1 or more has not been repaid at the end of 1 full year because the whereabouts of the person is unknown, proceed as follows:
    - (a) Less Than \$5. Transfer items of less than \$5 to General Fund Receipt Account 691060. Place the notation "Unclaimed balances of less than \$5 in the explanation block of CG-4412.
    - (b) \$5 or More. Transfer unrefunded items of \$5 or more to account 20X6133, Payment of Unclaimed Moneys. Place the notation "Unclaimed balances under 31 U.S.C. 725p, p-1" in the explanation block of CG-4412 along with the name and amount the person is entitled to. Retain a copy of CG-4412 in the accounting office in the event an inquiry is made as to disposition of the money. Send claims for these amounts to Commandant (G-FPS).



TRANSMITTAL LETTER FOR REMITTANCE

From: OIC,  
 To: Commander, \_\_\_\_\_ Coast Guard District (f)

Attn: Collection Clerk

Subj: Remittances; transmittal of

1. Transmitted herewith are checks and/or money orders for collections received at this unit covering fees and charges for copying, certifying, or searching records and for duplicate documents and certificates.

Collection Receipt No.

(Yellow Copy Attached) (1)	Billing Document No.	Amount
201145 (cash), copy services	_____	\$ 1.50
201145 (cash), sale of pub's	_____	5.00
201146 (spoiled, original attached)	_____	
201147 (spoiled, original attached)	_____	
201148 (cash), yacht renewal, change master	_____	30.00
201148 (cash), yacht document (2)	_____	150.00
201148 (cash), copy services	_____	2.50

Total Collection Receipts Issued 189.00  
 (Cash converted to Money Order No. 196485...189.00(2))

Check or Money Order No.	Name and Address of Remitter	Billing Document No.	
19632 (mo)	John Roe (sale of pub's) 351 Eastern Blvd, Wilmington, DE 19801	4.00	(Adv. Pay.)
18-653 (ck)	Sam Smith (FOIA copies) 1000 N. Main St., Wilmington, DE 19801	10.00	(Adv. Pay.)
Total Collected		\$203.00	

2. It is requested that receipt of the above collections be acknowledged by signing and returning the original of this letter.

Receipt acknowledged:

By: \_\_\_\_\_  
 Collection Clerk /s/ \_\_\_\_\_

Date: \_\_\_\_\_

Figure 8-2

CHAPTER 9. INTRA-COAST GUARD AND INTER-AGENCY TRANSACTIONS

- A. Scope. This chapter covers the policy, procedures and accounting treatment for transactions to transfer existing assets, liabilities, expenses and obligatory authority within the Coast Guard and between the Coast Guard and other agencies.
- B. Intra-Coast Guard Reciprocal Account Transfer. Transfers occur between separate elements within the Coast Guard's centralized accounting system. To provide increased control and aid in reconciliation of transfers the Coast Guard uses reciprocal accounts. Generally, reciprocal entries establish offsetting debits and credits between accounting offices by using a common account - the reciprocal account - as one side of both the transferring office and receiving office entries. The Coast Guard uses three types of reciprocal accounts: 91XX - Reciprocal Accounts - Unfunded Transfers; 92XX - Reciprocal Accounts - Budgetary Control; and 99XX - Reciprocal Accounts - Funded Transfers.

Unique identification is provided for reciprocal accounts by replacing "XX" in the account number with the Allotment Target Unit (ATU) number:

<u>ACTIVITY</u>	<u>ACCOUNT NUMBER</u>
Third Coast Guard District	9103
Coast Guard YARD	9280

Reciprocal account transfers are used only for the transfer of funds within the Coast Guard appropriations. Inter-agency transfers are found in section 9-F of this Part.

- 1. Unfunded Transfers. "91XX - Reciprocal Accounts - Unfunded Transfers" is used for transferring expenses to appropriate cost centers and to transfer inventory items when no charge is made to the receiving unit. Unfunded transfers do not affect targets. Any other transfer not specifically covered in 92XX or 99XX is treated as an unfunded transfer. See chapter 2 of this Part and chapter 9 of Part VIII of this manual for discussion of unfunded transfers. Specific examples of unfunded transfers are:

- a. Transfer for Costing. When the repairs to equipment are costed out, the expense of providing the repair remain with appropriate equipment operating guide (OG). When AR&SC completes repairs on an aircraft, work in progress is credited and the expenses are costed to the aircraft type:

- (1) Responsibility and Action of the Transferring Office. Prepare Inter-office Transfer Voucher (ITV) and the following entry:

DR: GL Account 91XX, Unfunded Transfer, OG 41.00  
CR: GL Account 4870, Expenditures Transferred, OG 41.00

- 9-B-1. a. (2) Responsibility and Action of the Receiving Office.  
Makes an accounting entry:

DR: Aircraft Object Class - OG 41.00  
CR: GL Account 91XX, Unfunded Transfer, OG 41.00

See Part V, section 2-B-1 of this manual.

- b. Transfers of APA Inventory. When high-cost, low-volume, repairable items - APA type items - are transferred from inventory to a Coast Guard activity, they are not charged to the receiving unit.

- (1) Responsibility and Action of the Transferring Office.  
Prepare ITV and the following entry:

DR: GL Account 91XX, Unfunded Transfer, OG, Cost Center  
CR: GL Account 4890, Inventory Transfer Clearing Account, OG, Cost Center

- (2) Responsibility and Action of the Receiving Office.  
Make an accounting entry:

DR: 4890, Inventory Transfer Clearing Account, OG, Cost Center  
CR: GL Account 91XX, Unfunded Transfer, OG, Cost Center

2. Budgetary Transfers. "92XX - Reciprocal Accounts - Budgetary Transfers" is a special category of funded transfers. These transfers withdraw amounts available for obligation and expenditure from one appropriation account for credit to another. Budgetary transfers occur only between Headquarters and a field unit. No ITV or other documentation is prepared. Budgetary transfers are used mainly to establish regular administrative operating targets, or to make target "pick ups" for payroll (OG-01 and OG-08), PCS travel (OG-20) and training (OG-56). Both types of budgetary transfers are reflected in the "Target Status Report". Headquarters entries reduce the "Unexpended - Unavailable Balance" account (DR 6323) and increase the "Budgetary Control" account of the field unit (CR 92XX). Field entries reduce the "Budgetary Control" account of Headquarters (DR 9299) and increase their "Unexpended - Unobligated Allotment" account (CR 6322).
3. Funded Transfers. "99XX - Reciprocal Accounts - Funded Transfers" is used to transfer assets, expenses, receivables, payables, liabilities, trust, deposits, Supply Fund items and budget clearing account items. All other transactions for transfer between Coast Guard units not covered above, and requiring exchange of documents are considered unfunded - 91XX - transfers. See Part V, chapter 2 and Part VIII, section 9 of this manual for discussion of funded transfers. Specific examples of some funded transfers are:

9-B-3. a. Courtesy Payment. When a missent or improperly addressed billing requiring prompt payment is received at any Coast Guard accounting office, make a courtesy payment when possible. Returning invoices to the vendor delays payment and causes unnecessary problems with our suppliers. Coast Guard policy requires prompt payment for services and materials received and properly billed. See paragraph 4-A-6.c(3) of this Part for improperly addressed billing for amounts under \$25.00.

(1) Required Action. Before making courtesy payments, the office receiving the billing must verify the debt is true and correct and the proper Coast Guard office has not made a previous payment.

(2) Responsibility and Action of the Transferring Office.

(a) Record the payment in disbursements control as a payment for another unit.

(c) Prepare ITV and send to receiving office:

DR: GL Account 99XX, Funded Transfer

CR: GL Account 2120, Funds with U.S. Treasury

(d) Prepare letter advising vendor of correct mailing address. Send copy of letter, ITV and original or copy of the billing to receiving office.

(3) Responsibility and Action of the Receiving Office.

(a) Record payment in Target - Expenditure Control.

(b) Make accounting entries:

1 When payment and liability are equal:

DR: Appropriate Liability Account

CR: GL Account 99XX, Funded Transfers

2 When liability has not been booked:

DR: GL Account 81XX, Current Costs, OG, Fund and Cost Center

CR: GL Account 99XX, Funded Transfers

3 When liability and payments are unequal:

DR: Appropriate Liability Account for the obligated amount

CR: Account 99XX, Funded Transfers, full amount ITVed

DR or CR any difference to GL Account 81XX Current Costs, OG, Fund and Cost Center

(c) Maintain all documentation in transactions file.

- 9-B-3. b. Transfer of Uncapitalized Assets. When one Coast Guard office transfers an uncapitalized asset to another office, and is required to be reimbursed, use the following procedure:
- (1) Responsibility and Action of the Transferring Office.
    - (a) Record the transaction in Target - Expenditure Control as a transfer of assets.
    - (b) Prepare ITV to be sent to receiving office:  
DR: GL Account 99XX, Funded Transfers  
CR: GL Account 81XX, Current Costs, OG, Fund and Cost Center
  - (2) Responsibility and Action of the Receiving Office.
    - (a) Record transfer in Target - Expenditure Control.
    - (b) Make an accounting entry:  
DR: GL Account 81XX, Fund and Cost Center  
CR: GL Account 99XX, Funded Transfers
- c. Transfer of Supply Fund Stores. When one Coast Guard accounting office transfers stores or supplies to another, and the transaction affects the transferring office's budgetary accounts prescribed for the Supply Fund are used. See Part VIII of this manual.
- (1) Transferring office prepare ITV:  
DR: GL Account 99XX, Funded Transfers  
CR: GL Account 75XX, Stores Issues (See Part VIII, section 2-G)
  - (2) Receiving office makes an accounting entry:  
DR: GL Account 85XX, Stores Receipts (See Part VIII, section 2-G)  
CR: GL Account 99XX, Funded Transfers
- d. Transfer of Liability. When one Coast Guard accounting office transfers a liability to another office for payment, follow these procedures:
- (1) Responsibility and Action of the Transferring Office:
    - (a) Record the transaction in the Target - Expenditure Control
    - (b) Prepare ITV to be sent to the receiving office:  
DR: Appropriate Liability Account  
CR: GL Account 99XX, Funded Transfers

9-B-3. d. (2) Responsibility and Action of the Receiving Office.

(a) Record the transaction in Target - Expenditure Control using same accounting data received.

(b) Make an accounting entry:

DR: GL Account 99XX; Funded Transfers  
CR: Appropriate Liability Account

NOTE: Transfer of liability does not affect the unobligated balance of the receiving office's target. The above entries are offsetting and result in a "zero" posting. When payment is made, the liability will be debited and cash credited.

e. Transfer of Accounts Receivable Collection. When one Coast Guard office makes a deposit which includes monies that should have been sent to another office, use the following procedures:

(1) Responsibility and Action of the Transferring Office.

(a) Prepare ITV to be sent to receiving office

DR: GL Account 2120, Funds with U.S. Treasury  
CR: GL Account 99XX, Funded Transfers

(2) Responsibility and Action of the Receiving Office.

(a) Make an accounting entry:

DR: GL Account 99XX, Funded Transfers  
CR: Appropriate General Ledger Receiving or other General Ledger Account

(b) Vacant.

f. Transfer of Gift Fund Collection. Gift funds collections that must be transferred from one Coast Guard accounting office to another require special accounting entries that are shown in chapter 12 of this Part.

g. Transfer of Oil Pollution Fund Receipts. Oil Pollution fund receipts for charges from Coast Guard reimbursable expense connected with clean-up operations that must be transferred from one Coast Guard accounting office to another require special accounting entries that are shown in Part XIII of this manual.

h. Transfer of Capitalized Assets. Make transfer of capitalized assets as outlined in Part X, chapter 2 of this manual and DOT order 2700.12.

9-C. Numbering and Processing Inter-Office Transfer Voucher (ITV)  
(OG-4827).

1. Numbering of ITVs. ITVs are numbered to control them and to maintain continuity in issuance. Refer to ITVs by the transfer number.

a. Transfer Number. The transfer number is 8 digits. Find it in the upper right corner of CG-4827:

<u>Digit</u>	<u>Description</u>	<u>Example</u>
1, 2	ATU	98
3	Month (1-9 for Oct thru June; "J", "A" & "S" for July, Aug or Sept)	J
4, 6	Sequential No. beginning with 001 at start of FY; Recycle as needed.	420
7, 8	Current FY	83

b. ITV Number. The ITV number is 5 digits. The first digit is either "S" for transferring office or "T" for receiving office. The last four digits are the month and sequential number from the transfer number as assigned above. Place it in block 57 on OG-4827.

2. Processing ITVs. The following rules and procedures apply to processing ITVs for both "Funded" and "Non-Funded" transfers:

a. Timelines. Make transfers in the same month as the original transaction, when possible. However, transactions occurring after the "cutoff" date - 5 work days before month-end may be processed the following month.

b. Preparation of ITV. The office actually making the disbursement or re-assigning the liability for the actual disbursement is the transferring office. It initiates the documents to record the transfer and provide the supporting documentation to the receiving office. Multiple transfers to the same ATU must be made on a singly ITV, where possible.

c. Distribution of ITV. The ITV is a color coded four-part carbon set:

- (1) White. Send the original copy to transferee, receiving office, with applicable backup material for receiving office to record entry.
- (2) Yellow. Send this copy to transferee with white copy. Transferee will acknowledge receipt with name and date and return to transferor.

- 9-C-2. c. (3) Gold. The transferor accounting copy to support entry.
- (4) Pink. The transferor's suspense copy to be matched with the acknowledged yellow copy.
- d. No Acknowledgements. Transferring is responsible for positive action and follow-up on uncleared suspense items at month-end.
- e. Minor Amounts. Minor amounts of less than \$100 (except for travel items) should not be transferred using the inter-office accounts. The items should be retained in the accounts at the disbursing location and charged to their OE appropriation (OG-30), district-controlled or other miscellaneous funding categories. Supply Fund items of minor cost will be charged to the Inventory Adjustment Account GL account 4891. This applies only to manually prepared transfers. Authomated billing procedures are not covered by this section.
- f. Erroneous Appropriation on ITV. The transferee must clear an incoming ITV using the applicable GL account 99XX within the same appropriation that is cited on the ITV. If the appropriation is incorrect, use a Journal Voucher (CG-4412) for transfers to make the cash transfer between appropriations. CG-4412 will be recorded in the Coast Guard accounts but will not be sent to the Treasury for processing. Amounts are included in SF-224 totals.
- (1) How to Complete CG-4412. Complete CG-4412 to show the total charge and credit to each appropriation, fund or receipt account in the "Appropriation or Fund" block. Refer to detailed amounts in the explanation block or show on attached supporting documents. Assign a serial number begining with number 1 each fiscal year with a 2 digit suffix to indicate the fiscal year.P Prepare an original and two copies. When more than two symbols are involved, prepare an extra copy of CG-4412 for each additional symbol.
- (2) Disposition of CG-4412. Forward original and all copies of CG-4412 to disbursement control clerk for processing as stated in Part III of this manual.
- (3) Adjustments. All corrections between appropriations, fund and receipt accounts involving disbursements or deposits will be processed on CG-4412 as described below.
- D. Reconciliation of Reciprocal Account Transfers. Reciprocal accounts for funded and unfunded transfers are tracked and simmarized through Headquarters to assist accounting offices in clearing transfers between officers or funds and appropriations. Reports of these transaction are provided

9-D. (con'd)..

monthly by type of transfer - funded or unfunded. The lists are cumulative and items are listed until resolved. Each office is responsible for ensuring all transactions are cleared on a timely basis.

1. Field Office Procedures. Field offices will book all transactions within the fiscal year in which they occurred. To complete this in a timely manner, field officers are authorized offices of transfers, provided there is immediate follow-up with hard copy documentation. Each ATU will screen the monthly "Reconciliation of Reciprocal Accounts Report" in a timely manner to reduce fiscal year-end recording to a necessary minimum. Specific actions include:
  - a. Funded Transfers. Do not remove Funded Transfers - 99XX from the report except by completion of a properly documented transfer and acceptance.
  - b. Error Correction. Field accounting officers will not submit corrections for transpositions on ITV numbers and errors resulting from keypunching at Headquarters.
  - c. Reconciliation Report Out-of-Balance. Field accounting officers will take special notices of cases where the summary record differences ( Trial Balances) and detail record differences (ITVs) are not the same. In these instances, the accounting office will verify the change in GL account 99XX to the monthly detail action. Appropriate corrections will be made to bring the report back into agreement.
2. Headquarters Procedures. Headquarters will follow up on unresolved fiscal year-end transfers to ensure field accounting offices receive complete Coast Guard-wide information on unresolved reciprocal accounts.
  - a. Reports Included. Commandant (G-FAC) must ensure reports and ITVs from all accounts systems are incorporated in the "Reconciliation of Reciprocal Accounts Reports."
  - b. Error Correction. At Headquarters, Commandant (G-FAC) will clear reciprocal accounts appearing on the above report caused by transpositions in the ITV Number of Transfer Number for keypunch errors automatically without requiring field accounting offices to prepare correcting entries. Complete these automatic corrections before the next report is issued. The appropriations and corrections must be in the same dollar figure, debit on one ATU and credit on another ATU.

- 9-D-2. c. Analysis. Commandant (G-FAC) will periodically, not less than semi-annually, analyze reciprocated transfers and direct initiating offices to clear reciprocated 91XX ITVs to their capital account - GL Account 6529.
- d. Follow-up. Commandant (G-FAC) will take follow-up action by informal means to contact the origination unit to see why unresolved reciprocal accounts over 2 months old appear on the "Reconciliation of Reciprocal Accounts Report".
- e. Unresolved Reciprocal Accounts. Initiate formal written follow-up from Commandant (G-FAC) on unresolved reciprocal accounts over 4 months old on the report.

E. Inter-Agency Transactions Transferring Cash, Assets and Obligating Authority. Transfers of cash, assets and obligating authority between federal agencies are made as required in the "Treasury Financial Manual" (TFM), Volume 1, Chapter 2-2000. The Treasury classifies two types of transfers based on their effect on Treasury and central accounts:

1. Non-Expenditure Transfers. These transfers are limited transactions in which both the withdrawal and the credit are to: (1) accounts within the budget (general revolving, management and trust fund accounts); or (2) accounts outside the budget (deposit fund accounts). Withdrawals and credits to borrow from the Treasury under authorization to use public debt receipt are non-expenditure transactions. These transactions are not recorded or reported as obligations, expenditure of reimbursements.
- a. These transactions are made at Headquarters only. They move funds between appropriations and establish or modify appropriations.
- b. Withdrawals and credits of the following general type constitute all of the transactions presently classed in this category. Further discussion of these types is in TFM, Volume 1, chapter 2-2060.20:3
- (1) Transfers without benefit to the transferring account.
  - (2) Transfers for establishment of transfer appropriation accounts for the benefit of the advancing account.
  - (3) Borrowings from the Treasury under loan authorizations.
  - (4) Capital transfers.
  - (5) Transfers to successor "M" accounts.
  - (6) Borrowings from other funds.

- 9-E-2. Expenditure. Transfers are transactions between budget accounts and deposit fund accounts and all other transfers not classified as non-expenditures, except General Services Administration (GSA) billing. See section 9-F of this Part.
3. Non-Expenditure Transfer Documents. Non-expenditure transfers will be completed on one of the following forms, which are described in TFM, Volume I, chapter 2-2030:
- a. Appropriation Warrant (TFS-6200).
  - b. Surplus Warrant (TFS-6202).
  - c. Loan Authorization Journal (TFS 6716).
  - d. Non-Expenditure Transfer Authorization (SF-1151).
4. Procedures for Coast Guard YARD. Non-expenditure transfers are authorized by statute for Coast Guard YARD work performed for Coast Guard activities and OGAs. See 14 U.S.C. 648
5. Other Coast Guard Services Provided. All other services provided by the Coast Guard for other federal agencies will be financed on a reimbursable basis.
6. Documentation When Coast Guard Requests Services. When the Coast Guard requires services from another agency, the transaction will be considered as a regular procurement and processed and documented as such.
7. Expenditure Transfers. This type of transaction occurs when withdrawals and credits are made between accounts to benefit the paying appropriation and adjustments are made to correct errors in expenditures. Additionally, all transfers not identified as "Non-Expenditures" in this section will be treated as "Expenditure" transfers. This procedure does not apply to GSA bills covered in section 9-F of this Part, "Simplified Inter-Governmental Billings and Collections."
- a. Reimbursements and Advance Payments. These transactions are authorized by 31 U.S.C. 686 and other provisions of law and permit the merger of funds in an appropriation in the absence of specific orders for sales of goods and services. Dot Order 2300.16 provides detailed instructions on reimbursable agreements.
    - (1) Payment for Reimbursable Goods and Services. Payments made by one account to another for goods and services received will be made on Vouchers for Transfers Between Appropriations and/or Funds (SF-1080) or Voucher and Schedules of Withdrawals and Credits (SF-1081). Make payments promptly after delivery based on invoices, and furnish goods and services, where possible, without requesting advance payment.

- 9-E-7. a. (1) (a) Cost Recovery. Reimbursable agreements between federal agencies will provide for both direct and indirect cost recovery. Reimbursable agreements between the Coast Guard and non-federal agencies will provide for recovery of all costs including free space, depreciation and interest, and provide for the assessment of late charges on past due bills. See DOT Order 2300.1C paragraph 6.c.
- (b) Deposit of Reimbursement. Reimbursements received which represent the cost of overhead, depreciation, interest, free space or any other item for which no charge was made to Coast Guard appropriations must be deposited in the General Fund as Miscellaneous Receipts:
- Depreciation, Free Space, Overhead, etc. - 69-2499; Late payment charge or interest - 69-1499; Reimbursement received which represent recoveries of costs financed by Coast Guard are deposited to the appropriation originally charged.
- (c) Cost Determination. Accounting offices must collect factual information on the resources applied or consumed in providing reimbursable services. Use this information to determine reimbursable costs. Where it is more efficient and economical to determine cost on some statistical or analytical method, follow the criteria and restrictions in the DOT Order 2300.1C.
- (d) Agreement for Reimbursable Services. Department of Transportation (DOT) requires that all reimbursable activities with other federal agencies, states, counties, local jurisdictions, private and international organizations, foreign governments, Office of the Secretary of Transportation (OST) and DOT operating administrations be supported by written agreements prior to providing goods or services. Accounting offices must ensure that copies of agreement support entries made to GL accounts 2321-2329, Accounts Receivable - Reimbursements - Billed.
- (e) Content of the Agreement. To assure accounting offices are provided sufficient detail to perform the billing, DOT Order 2300.1C requires agreements contain:

- 9-E-7. a. (1) (e) 1 Identity of Coast Guard billing office.
- 2 "Bill to" address.
- 3 Goods or services to be furnished.
- 4 Identity of billable charges, method of computation, billing period and estimated cost.
- 5 Beginning and ending dates of performance.
- 6 Provisions for advances when necessary.
- 7 Identity of documentation required as a condition of payment.
- 8 Identity of Coast Guard activity responsible for performance.
- 9 Identity of each item of performance covered by the agreement.
- 10 Expiration date of agreement.
- (2) Advance Payments. Only when required by law, will the Coast Guard render or request advance payments for goods and services. The Coast Guard will return unexpended portions of advances to paying funds by initiating a reversal of the original transaction SF-1080 or 1081. When uncertainty exists as to the proper fund to be credited, the Coast Guard will request the paying agency to bill a refund. Advances are received or paid by the Coast Guard for:
- (a) Revolving or Working Funds, when required by law. When received by the Coast Guard they represent a liability to the fund pending delivery of goods or services.
- (b) Management funds, as authorized by law, to facilitate accounting for and administration of intra-governmental activities.
- b. Errors in Expenditures. Corrections are made by the agency making the error. Corrections of expenditure transactions initiated by the Coast Guard, and requiring correction by more than one accounting entity, will be made on Voucher and Schedule to Effect Correction of Errors (SF-1097).

| 9-E-7. c. Advances and Payments Between Agencies. Forms used to  
| process these transactions are (1) SF-1080, (2) SF-1081,  
| or (3) "Statement, Voucher and Schedule of Withdrawals and  
| Credits (GSA-789).

- (1) SF 1080. This form is used when either agency does not use Treasury disbursing procedures and for this reason, drawing a check is necessary. When the Coast Guard receives a SF-1080 from another agency, the accounting office will complete the block labeled "Certificate of Office Billed" by placing the appropriate accounting data in the block, and by having the ACO certify the document. The voucher is then processed for payment on SF-1166 as usual for check issuance by a Treasury disbursing center. One copy of the SF-1080 must accompany the payment schedule forwarded to the payee agency with the check.
  
- (2) SF-1081. When payment by check is not required, use SF-1081 as a combined billing and payment document for processing payment transactions between agencies (i.e., between agencies reporting to Treasury disbursing centers on Statement of Transactions (SF-224)). A no-check transfer of funds is accomplished by this method of billing and payment. The form is initiated by the billing agency which will complete sections identifying the name, agency location code (ALC), appropriation to be credited, and mailing address of the accounting location receiving credit, and the name, ALC and mailing address of the agency charged. Supporting documents are attached as necessary to support the charges. Original, duplicate and triplicate copies are forwarded to the agency charged, and the quadruplicate copy is retained by the billing agency. Billings received by Coast Guard accounting offices on SF-1081 are processed for payment in the current month if received by the 22nd calendar day. Billings received after the 22nd calendar day will be processed in the next accounting month. Place the voucher number, appropriation charged, and the month processed and reported on the document, along with the verified amount of the charge. Return the triplicate to the billing office (as their accomplished copy) to be used in reconciling. Coast Guard offices billed must report both charge and credit sides of the transaction on their own accounting office SF-224 in the month processed. Correctness of the SF-224 reporting is the

- 9-E-7. c. (2) responsibility of the office charged. Return triplicate of SF-1081 promptly to the billing location following certification. See chapter 7, section D of this Part for processing requirements when Coast Guard accounting offices initiate the billing on SF-1081.
- (3) GSA-789. GSA uses this form as a medium to bill government agencies. The voucher is processed for SF-224 purposes in the same manner as SF-1081. See paragraph 9-E-7.c.(2) above.
- (4) Disputes and Erroneous Transactions.
- (a) Incorrect Billing. Coast Guard accounting offices that receive SF-1081 billing documents that are immediately determined to have been sent in error to the wrong customer, should contact the billing office and expedite the return of these documents indicating they have been sent in error.
- (b) Dispute of Partial Billed Amount. Coast Guard accounting offices that receive SF-1081 billing documents containing items or amounts not immediately verifiable, or that appear to be in dispute, must complete the transaction as billed and file a claim with the billing office. For error correction, disputes will be treated as new business. The customer will prepare a new SF-1081 citing the original document and send it to the billing office. The billing office will generate credit to this customer's appropriation on the billing office's SF-224 and must confirm with the customer. At no time will the document received by a customer office be altered. Customer agencies will have 60 days from the transaction date to resolve any disputed item. Payment of a document where a claim for refund is made does not constitute a violation of anti-deficiency responsibilities.
- (c) Dispute of Total Bill. Coast Guard accounting offices receiving bills in which the total amount is disputed must contact the billing agency to determine the nature of the bill. If it is an error, the customer must return the bill to the billing agency. The customer must treat the bill as a valid transaction if it is determined the bill represents an advance payment.

- 9-E-7. a. (5) Accomplishing Payment. The customer agency will complete payment of the SF-1080 by reporting both the charge to their appropriation and the credit to the billing offices appropriation on the customer agency's SF-224. Part VI, chapter 7 of the manual contains procedures for reporting these transactions.
- (6) Reconciliation of Treasury Report. After the submission of monthly SF-224 reporting, Treasury's Financial Management Service (FMS) will furnish CG Headquarters with the monthly "Undisbursed Appropriation Account" (TFS Form 6653). Commandant (G-FAC) will use these reports to verify that customer reporting to the particular appropriation, fund or receipt symbol has been completed. If the reports show a discrepancy between amounts reported by a customer ALC and the amount confirmed, the billing office will immediately contact the customer office to determine the reason for the discrepancy. If it is determined by the agencies that FMS has made the error, the billing office must contact FMS.

F. Simplified Intragovernmental Billing and Collection (SIBAC) System.

1. Billings. This section covers billings sent to Headquarters and other CG accounting offices by authorized SIBAC billing agencies.
- a. U. S. Postal Service. Penalty mail charges are billed and funded at Headquarters.
- b. GSA.
- (1) The Standard Level User Charges (SLUC) for space assignments, are billed quarterly in advance to Headquarters. Charges applicable to individual units are transferred by Headquarters on ITVs for recording against unit target accounts.
- (2) Billings for all reimbursable building services for alterations will be billed directly to the accounting office of ordering activities.
- (3) Charges for motor pool services will be billed monthly to the accounting office of ordering activities.
- (4) Military Standard Requisitioning and Issue Procedures (MILSTRIP) System charges will be billed twice a month to the accounting office of ordering activities. All activities will receive a GSA Form 952, Single Item Billing Register. Activities that meet GSA's volume threshold will also receive magnetic tape containing billing details.

- 9-F-1. b. (5) Charges for telephone services Federal Telecommunication Systems (FTS) will be billed monthly to the accounting office of customer activities.
- (6) Charges for printing and reproduction services requisitioned from GSA will be billed monthly to the accounting office of ordering activities.
- c. Government Printing Office (GPO). Printing and binding services will be billed monthly to the accounting office of ordering activities.
- d. Office of Personnel Management (OPM). Training and investigative charges will be billed to the accounting office of ordering activities.
2. Processing SIBAC Billing. Paid SIBAC billing statements will be processed as indicated in excerpts of Treasury Financial Manual (1 TFRM 6-5000).
- a. Record paid bills in the month paid.
- b. Record charge-back of erroneous charges as provided in excerpts. A SIBAC Adjustment Voucher for Charge-Backs (SF-238), must be submitted to the SIBAC agency when charging back erroneous charges, as prescribed in paragraph 6-5070 of the excerpt.
- c. Report payments on SF-224 in the same manner as any other payment document.
- d. Report charge-back on SF-224 under the SIBAC agency's clearing account printed in the lower right hand corner of the Paid Billing Statement for SIBAC Transactions (TFS Form 7306). This account must be used when making charge-back to the SIBAC agency.
- e. For reconciliation purposes, add the amount of the SIBAC transactions to the amount reported on SF-1219, where a CG disbursing officer submits SF-1219 to the accounting office. The total disbursements will not agree with disbursements reported on SF-224 by the amount of the SIBAC transaction.
3. GSA SIBAC Billings. GSA will attach supporting documentation to SIBAC billings when the transaction cannot be adequately described on the TFS Form 7306.

- 9-F-3. a. Charge-Backs. Request authorization of charge-backs, by telephone, from the GSA SIBAC representative identified on the TFS Form 7306. If agreed that the erroneous charge should be adjusted under the charge back procedure, the GSA or SIBAC representative will assign a number to control the transaction. Cite this number and date on the supporting charge-back documents.
- (1) Motor Pool Services. The SIBAC billings will be supported by a Simplified Billing Listing.
    - (a) Do not charge-back mileage errors for vehicles that are on a continuing assignment. If the vehicle user erroneously inserts the wrong ending mileage on the Monthly Motor Vehicle Use Record, for the current billing period, the error will automatically correct itself when the GSA Form 494 for the following month is submitted.
    - (b) Support the SF-238 with a copy of the GSA-2529 with the items that were charged back clearly annotated.
  - (2) Federal Supply Service. The SIBAC billings will be supported by a Single Line Item Billing Register Summary.
    - (a) Do not use the charge-back procedure for adjustments in billings involving discrepancies or deficiencies in shipments or material, vendor or carrier liability, or merchandise to be returned to GSA. There are reported to the GSA regional office which made or directed shipment of the material for investigation and resolution.
    - (b) Do not charge back any bills that are 1 year old from the date of the SIBAC billing or items valued at \$25 or less per line item on a bill.
    - (c) Support the SF-238 with a copy of the GSA billing form with items that were charged back clearly annotated.
  - (3) Telephone Services. The SIBAC billings will be supported by detailed listings of toll charges, other charges and credits, adjustments, exclusive equipment and rebills. The \$25 limitation stated in section 9-F-3.a. and b. above, does not apply to telephone charges.

9-F-3. a. (3) (cont'd)..

(a) Check all toll charges to determine if there are any unofficial or uncertifiable calls and to ensure commercial telephone facilities are used only when government-owned or leased facilities are not available or when commercial telephone facilities are more economical than government-owned or leased facilities. If the billing contained toll charges for unofficial calls:

- 1 Investigate and recover from the individual the amount of such charges.
- 2 Take appropriate disciplinary action against individuals making unauthorized unofficial calls.
- 3 Refer to GSA uncertifiable calls remaining in doubt after the above procedures have been carried out.

(b) Support the SF-238 with a copy of the detailed listing with the items that were charged back clearly annotated.

(4) Printing and Reproduction Services. Support the SIBAC billings with Working Capital Detail Billing Register (GSA Form 2529). If erroneous charges are adjusted under the charge-back procedures, support the SF-238 with a copy of GSA Form 2529 with the item that were charged-back clearly annotated.

b. Billing Address. GSA detail billing documentation will classify charges by billed office address code (BOAC) and will be sent to the mailing address of the 8-digit ALC (CG station symbol - accounting office). GSA maintains a master file of the 8-digit ALCs and their related BOACs. Each BOAC is identified to an ALC. When a CG accounting office address or ALC address has been added, changed or deleted, notify the serving GSA office.

9-F-4. GPO SIBAC Billings. GPO will summarize the printing and binding charges on TFS Form 7306 and will attach the GPO invoice (GPO Form 400) as supporting documentation. The billing will be sent to the address of the ALC servicing each individual ordering activity. GPO will assign a six-digit Billing Address Code (BAC) to each billing address. To add, change or delete an address or ALC number, prepare Notification of Change (GPO Form 1987) in ALC or billing address or use official office stationery, and send to:

U.S. Government Printing Office  
Billing and Collecting Branch (STOP FMC)  
ATTN: SIBAC Representative  
North Capitol and H Streets, N.W.  
Washington, D.C. 20401-0001

NOTE: See pages IV-9-19 through IV-9-32 for I TFM 6-5000.

| G. On-Line Payment and Collection (OPAC) System. Treasury Financial  
| Management Service (FMS) maintains a telecommunications network to  
| standardize and control interagency billing and adjustment  
| transactions. This section covers OPAC bills sent to Coast Guard  
| Accounting Offices by OGA's via the OPAC billing mechanism. OPAC  
| bills from OGA's will be processed as no-check transfer of funds  
| and reported to Treasury as follows:  
|

- | 1. OPAC bills received by the Coast Guard accounting offices  
| before/or on the 24th day of the month will be reported on the  
| current month's SF-224 as a charge against Coast Guard's  
| appropriations. OPAC bills received by the Coast Guard  
| accounting offices after the 24th day of the month will be  
| reported on the next month's SF-224. See Figure 9-3.  
|
- | 2. Coast Guard Units with Access to Treasury GOALS Data Base.
  - | (1) Coast Guard accounting offices with the capacity to access  
| the OPAC data base from the Government On-Line Accounting  
| Link System (GOALS) will print a copy of bills charged to  
| Coast Guard ALC's by OGA's via OPAC.  
|
  - | (2) Coast Guard accounting offices will report only the  
| disbursement side of the transaction against Coast Guard  
| appropriations on their SF-224 to satisfy Treasury  
| reporting requirements.  
|
  - | (3) Non-OPAC accounting offices will receive copies of OPAC  
| bills charged against ALC by OPAC billing agencies as a  
| microfiche record from Treasury. Report only the charge  
| portion on SF-224.  
|

9-G-3. OPAC Charge-Back System.

- a. For erroneous billings Coast Guard accounting offices on OPAC will request authorization for a charge-back by telephone, from the OPAC representative identified on the bill. If agreed that the erroneous charge should be adjusted, select the charge-back option and input the following information:
  - (1) The agency location code (ALC) for the agency responsible for billing Coast Guard accounting offices.
  - (2) Charge-back amount for the amount that's in error.
  - (3) The original document reference number Illustrated in Figure 9-4.

NOTE: The voucher number assigned to each charge-back transaction by the Charge-back system will be referred to when questions arise from the OGA's on adjustments made to bills.

- b. Coast Guard Accounting Offices not on the OPAC System. Coast Guard accounting offices will make adjustments via the SF 1081 and follow the procedures of that system.
- c. For Incorrect Billings. Coast Guard accounting offices not on OPAC that receive OPAC billing documents that are determined to have been sent in error should contact the billing office and expedite the return of these documents indicating the reason for return.
- d. Reconciliation of OPAC Transactions at FMS. After the submission of SF-224's the Financial Management Service (FMS) will compare customer and billing agency OPAC transactions. Differences will appear on the "Statement of Differences" (TFS-6652). Customer and billing agencies will investigate and correct differences on next month's SF-224.

H. Transfer of Pay Record Checkage Amounts for Mail Order Clothing Sale.

1. Payment for Clothing Sales. One payment method for clothing sold by mail order to enlisted members is through payroll checkage.
2. Member Authorizes Checkage when Ordering on "Receipt for Clothing - Small Stores (Male)" and "Receipt for Clothing - Small Store (Female)" (CG-3019 and CG-3019A). The Mail Order Processing Facility will forward the signed original CG-3019 and CG-3019A to the member's pay office.

9-H-2. (cont'd)..

This document is the member's authorization for the Authorized Certifying Officer (ACO) to complete the withholding of pay for the amount of the clothing sale.

3. Accounts Receivable Recorded. The accounting office servicing the Mail Order Processing Facility; . e.g., Cape May Training Center Accounting Office, will establish an accounts receivable for the amount of the payroll checkage sales during the month. This amount will correspond to the amounts summarized on the "Daily Summary of Expenditure Transactions" (CG-3097) and accumulated "Stores Account Balance Sheet" (CG-3116).
4. ACO's Action to Complete Pay Record Checkage. On receipt of the original CG-3019 and CG-3019A from the Mail Order Processing Facility, the ACO having custody of the member's pay record will:
  - a. Enter the actual deductions taken on the member's pay record in the appropriate manner.
  - b. Prepare Journal Voucher for Transfers (CG-4412) in summary for a payroll period to charge the Operating Expense Appropriation and transfer the cash withheld to the Supply Fund. The entries and accounting classifications are shown on the sample CG-4412, as illustrated in Figures 9-1 and 9-2. Figure 9-1 shows the Financial Accounting Integrated Data System (FINAIDS) coding and Figure 9-2 shows the District Interim Accounting System (DIAS) coding.
  - c. Forward the CG-4412 with a supporting list of the individual members for which actual checkage was completed to the ACO's servicing accounting office.
5. Responsibility and Action of the Local Accounting Office. On receipt of the CG-4412, the accounting office will prepare an ITV to affect the transfer to Cape May Training Center, accounting office, ATU 77, for completion of the reduction of the accounts receivable set up in 9-G-3 above. The "Pay to" portion of the CG-4412 is the entry that records the ITV for the transferor. No other entry is needed.
6. Responsibility and Action of the Cape May Training Center Accounting Office. Cape May's accounting entry to reduce the accounts receivable mentioned in 9-G-3 above will be to record the ITV mentioned in 9-G-5 above, or as:

DR: G/L Account 99XX, Appropriation 6

CR: G/L Account 2328, Appropriation 6, Inventory Category 81

"XX" will be replaced by the ATU number of the office sending the ITV.

CHAPTER 5000 - SIMPLIFIED INTRAGOVERNMENTAL  
BILLING AND COLLECTION (SIBAC) SYSTEM

Section 5010 - BACKGROUND

The objective of the Simplified Intragovernmental Billing and Collection (SIBAC) system is to accomplish intragovernmental purchases and sales and the payment thereof in a more efficient manner. The SIBAC system achieves this objective by:

- (1) eliminating checks issued and deposit procedures normally associated with the payment of invoices, or
- (2) eliminating the regular SF 1081 voucher procedure, where applicable, by virtue of a simultaneous billing and collection feature.

Based on computer tapes provided by the vendor (SIBAC) agency, the Department of the Treasury (Treasury) processes charge and credit amounts on its control records by the Agency Location Code (ALC) applicable to the customer and SIBAC agency. (See I TFRM 6-5020 for a listing of defined terms used in this chapter.)

The buyer-seller relationship between Government agencies requires only the shifting of funds from one agency to another. This can be accomplished through the 8-digit ALC's. Upon fulfilling the customer agency's order or requisition for services purchased or supplies shipped, immediate payment is accomplished by the SIBAC agency crediting its own ALC and charging the customer agency's ALC. A payment document is sent to the customer agency on the date the SIBAC agency received credit. Upon receipt of the document, the customer agency will charge the appropriation or fund for which the services were requisitioned. If the supplies shipped or services received are not correct, the customer agency may charge back the erroneous amount. It should be recognized that the SIBAC agency will charge the customer agency's ALC, not the agency's appropriation or fund symbol.

Section 5015 - SCOPE AND APPLICABILITY

This chapter prescribes the procedures to be followed for simultaneous billing and collection of intragovernmental transactions between two Government agencies. It also identifies the general requirements and technical specifications prescribed by Treasury for those agencies contemplating becoming a SIBAC agency. Current authorized SIBAC agencies are shown in Appendix No. 1 to this chapter. The SIBAC system is applicable only when both the billing and customer agencies report their monthly receipt and disbursement activity on the SF 224 "Statement of Transactions." Any agency wishing to bill under the SIBAC system must contact the Government Accounting Systems Staff (I TFRM 6-5070) for approval. (See I TFRM 6-5040 through 6-5065.15 for requirements of a SIBAC agency.)

Section 5020 - DEFINITIONS

The following significant terms are used in referring to the SIBAC system.

- . SIBAC (Simplified Intragovernmental Billing and Collection System). An intragovernmental system used for billing certain services and supplies.
- . SIBAC Agency. A U.S. Government agency that provides supplies or services to other Government agencies and meets the requirements set forth by Treasury to bill under the SIBAC system.
- . Customer Agency. An agency of the U.S. Government purchasing goods or services from a SIBAC agency.
- . SF 224 "Statement of Transactions." A monthly report on disbursements and collections submitted to the Treasury by agencies for which the Treasury disburses.
- . Agency Location Code (ALC). An 8-digit numeric symbol identifying an accounting entity reporting on a SF 224 to Treasury.
- . Correct or Valid ALC. An 8-digit ALC included in Treasury's masterfile of 8-digit ALC's.
- . Incorrect or Invalid ALC. An 8-digit ALC not included in Treasury's masterfile of 8-digit ALC's and accordingly, not processed by Treasury.

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- . TFS Form 7306 "Paid Billing Statement for SIBAC Transactions," A billing statement that is provided to a customer agency by a SIBAC agency which serves as source (billing) document in "reporting" SIBAC transactions to Treasury. A supporting document may be attached, if the form does not have sufficient space to describe the services or supplies furnished.
- . SF 238 "SIBAC Adjustment Voucher for Charge-backs." This form is completed by the customer agency and is used to advise a SIBAC agency of a charge-back that will be reported by the customer agency on its SF 224 to Treasury. The SF 238 is a communication document between customer and SIBAC agencies and is not an accounting document to be forwarded to Treasury.
- . Charge-back. The method prescribed by Treasury that allows a customer agency to charge a SIBAC agency to remedy and erroneous or incorrect billing. To report a charge-back to the SIBAC agency, the customer agency charges the amount to the SIBAC agency's clearing account symbol on its SF 224. The account symbol designated for this purpose is shown on the TFS Form 7306 in the lower right-hand corner.
- . TFS Form 6652 "Statement of Differences." A statement generated by Treasury which reflects an out of balance situation for the ALC, resulting from differences in reporting to Treasury by the administrative agency, the Treasury disbursing centers, and SIBAC agencies.
- . D.O. (Disbursing Office) Symbol. This D.O. symbol which has an alpha or alpha-numeric code identifies the SIBAC agency that processes a paid billing statement. Treasury disbursing centers are identified by numeric codes. These codes are reflected on the TFS Form 6652.
- . Billing Cycle (SIBAC agency use only). A specific time frame established by each SIBAC agency in which billings can be made. (SIBAC agencies are limited to two billing cycles each month.)
- . SIBAC Posting Tape and Hard Copy Printout (SIBAC agency use only). A magnetic posting tape prepared by the SIBAC agency summarizing data from paid billing statements released during the month. This is transmitted to Treasury with a hard copy printout.
- . TFS Form 7309 "Invalid 8-digit Agency Location Codes from SIBAC Posting Tape" (SIBAC agency use only). This form lists invalid 8-digit ALC's reported by a SIBAC agency on its posting tape. Treasury mails the TFS Form 7309 to the SIBAC agency before the end of the month. This insures that the amount of the TFS Form 7309 is reported on the same monthly SF 224 as the credit amount of the SIBAC billings is reported.

## Section 5025 - REQUISITIONS, BILLINGS, AND COLLECTIONS

This section describes data needed on requisitions and the billing document to be used by the SIBAC agency.

5025.10 . Requisition or Order Forms. The customer agency will insert its ALC or other identification codes on its requisition or order form forwarded to the SIBAC agency. The SIBAC agency will provide the customer agency with appropriate instructions for transmitting this information. These codes identify the customer agency to be billed for services or supplies. In addition, the customer agency should insert a document, purchase order, or requisition number which will be placed as a reference on the paid billing statement or supporting listing.

5025.15 - Paid Billing Statement. TFS Form 7306 "Paid Billing Statement for SIBAC Transactions" will be used as the paid billing document in connection with this procedure. The paid billing statement will be accounted for by the customer agency as an accomplished or paid document and will be reported on its current SF 224 (similar to reporting the charge side of an SF 1061). Where charges are paid before the supplies or services are received, the customer agency should establish controls to ensure that the benefits are ultimately realized. The transaction will be accomplished as of the payment date of the paid billing statement.

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Any charges and credits to an ALC will be reflected on the TFS Forms 6652 when the agency has a difference for the accounting period (I TFRM 2-3355.30).

5025.20 - Simultaneous Billing and Collection. When services or supplies have been furnished to a customer agency, billing and collection will be accomplished simultaneously by the SIBAC agency. The SIBAC agency will furnish an original and two copies of each TFS Form 7306 to the customer agency's with supporting documentation, if necessary. (SIBAC agencies will attach supporting documentation only when the transaction cannot be adequately described on the TFS Form 7306.) A completed copy of TFS Form 7306 is shown in Appendix No. 2 to this chapter. To ensure that the customer agency has sufficient time to report the charge on its current SF 224, the SIBAC agency will mail these statements promptly to the customer agency (in no case will the paid billing statement be dated or mailed after the 22nd calendar day of a billing month).

At the end of the reporting period, the SIBAC agency reports to Treasury all charges accomplished on TFS Form 7306 at the level of each ALC charged. A credit equal to all charges will be reported to the ALC of the SIBAC agency.

Section 5030 - RECORDING PAID BILLING STATEMENTS IN ADMINISTRATIVE ACCOUNTS  
Upon receipt of TFS Form 7306, the customer agency will verify that the ALC shown thereon is correct. The customer agency will then record the payments applicable to its appropriation or fund symbol(s) as of the payment date shown on the statement. (See 1 TFRM 6-5035 for erroneous charges.)

5030.10 - End of Month Reporting on SF 224. Since the SIBAC agency reports all payments charged to the customer agency's ALC To Treasury, the customer agency must include the TOTAL amount of all paid billing statements for its ALC on its SF 224 for the payment month. This will include the amount billed and properly chargeable to the customer agency's appropriation, and erroneous charges (if any) to the SIBAC agency's clearing account. The SIBAC agency account symbol for charge-backs is shown in the lower right-hand corner of each TFS Form 7306. The customer agency must notify the SIBAC agency and complete an SF 238 "SIBAC Adjustment Voucher for Chargebacks" before reporting any charge-back on its SF 224. The total amount of paid billing statements will be reported by the customer agency on its SF 224 in Section I by appropriation or fund symbol and in Section II, Line 1 by the payment month.

5030.15 Fiscal Year-end Reports.

5030.15a - Customer Agencies. SIBAC charges to the customer agency's ALC will be reported to the applicable appropriation or fund symbol for the fiscal year to which it relates. If at the end of a fiscal year the customer agency does not have sufficient time to determine the amount of the chargeback, if applicable, for its regular monthly reporting on the SF 224, the agency should include the erroneous charge to its regular appropriation or fund symbol. When the amount of the charge-back is determined, a refund receivable should be established in its regular appropriation or fund symbol for year-end reporting on the TFS Form 2108 "Year-End Closing Statement." Such receivables should be cleared in the subsequent fiscal year by charging the amount to the SIBAC agency clearing account and crediting the appropriation or fund symbol charged on its regular monthly reporting on the SF 224.

These erroneous charges do not constitute over-obligations or over-expenditures with respect to 31 U.S.C. 665 AntiDeficiency Act. Agencies should footnote TFS Form 2108 to indicate those cases that would appear to over-expend the symbol charged.

5030.15b - SIBAC Agencies. On the TFS Form 2108, the SIBAC agency will report the over-expended balance of its SIBAC clearing account(s) and, at the same time will establish a refund receivable for the same amount in the clearing account(s). An accounts payable will then be established for an amount equal to the refund receivable(s) in the related revolving fund of the SIBAC agency.

5030.20 - Monthly Reporting by Treasury to Agencies under the SIBAC System. If agencies do not report the TOTAL amount charged or credited on the paid billing statement on their SF 224, the difference between their reporting and the amount charged by the SIBAC agency will create a TFS Form 6652. This statement is prepared by the Treasury and mailed monthly to each agency which has a difference in reporting for the

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accounting period. Attached to this form will be a "Monthly Register of Transactions" (Appendix No.2 to this chapter) which lists the "document reference" (bill number), "accomplished date" (payment date), D.O. Symbol, and the amount of the paid billing statement issued by the SIBAC agency. The SIBAC agency which processed the paid billing statements is indicated in the column headed "D.O. Symbol" by its initials; e.g., "OPMI" for the Office of Personal Management, Region 1, "GS193" for General Services Administration, Public Building Service (Appendix No. 1 to this chapter). The "999" listed indicates that the transaction was processed on the SF 1081.

If upon receipt of the "Monthly Register of Transaction" the agency discovers that a SIBAC charge is shown for which it did not receive a paid billing statement, the agency should contact that SIBAC agency's representative. If the telephone number of the SIBAC agency's representative which is shown on each TFS Form 7306 cannot be obtained from a previous document, Treasury should be contacted (I TFRM 6-5070).

## Section 5035 - ERRONEOUS CHARGES

Both the SIBAC and customer agencies should recognize that the system cannot tolerate undisciplined charges or charge-backs. SIBAC agencies should be diligent in their billing procedures and customer agencies should use the charge-back procedure only when they have been charged in error under the SIBAC system. The charge-back procedures should not be used to adjust charges which originated under other billing systems. SIBAC billings are rendered for services purchased or supplies shipped. A charge should not be considered erroneous simply because the customer agency receives the paid billing statement before supplies are received. If the customer agency subsequently finds that the charge was erroneous, the charge-back should be made at that time, however, the customer agency is limited to a year upon receipt of its SIBAC statement to process the charge-back.

To minimize follow-up, research, and collection costs on SIBAC transactions, customer agencies are urged to follow the most liberal policy possible in determining whether or not to request charge-backs. It is suggested that erroneous charges from a SIBAC agency of \$25 or less for each TFS Form 7306 be accepted by the customer agency as part of the cost for services or supplies. SIBAC agencies are likewise request to avoid adjustments for minimal amounts.

The SIBAC agency should be advised of the conditions underlying each charge-back. First, the SIBAC representative should be contacted. (This telephone number of the SIBAC agency's representative is printed on each TFS Form 7306). Second, the SF 238 should be prepared by the customer agency and forward to the SIBAC agency to document each adjustment. The SIBAC agency has 90 days to respond to the charge-back submitted by the customer agency. In cases where the SIBAC agency concludes that the charge-back (or a portion thereof) was improper, it must communicate this to the customer agency. When agreement is reached, a second SIBAC billing statement will be forwarded to the customer agency charging the proper amount.

It is anticipated that erroneous cahрге will usually involve differences concerning the dollar amount charged. However, erroneous charges can also result from billing an incorrect or invalid ALC irrespective of whether or not the amount is proper for the agency receiving the paid billing statement. Procedures for adjusting erroneous billings when the ALC is correct, and when it is incorrect, are described in the following paragraphs.

5035.10 - Correct Agency Location Codes. Upon receipt of a paid billing statement which has the correct ALC of the customer agency, but all or a portion of the amount charged is erroneous, the customer agency should contact the SIBAC representative to obtain additional information and to discuss the erroneous charge. If the erroneous charge is to be adjusted under the charge-back procedure, the customer agency should: Prepare the SF 238 and forward an original and one copy of the form to the SIBAC agency. Retain the last two copies of the SF 238; one copy may be used to support the charge to the SIBAC agency's clearing account (the SIBAC agency clearing account is shown on each paid billing statement), and the other copy may be used to document internal accounting adjustments. (A completed copy of the SF 238 is shown in Appendix No. 2 to this chapter.) Report the total amount shown on the paid billing statement on SF 224 in Section 1. If the entire billing is erroneous, the total amount should be charged to the SIBAC agency's clearing account. If only a portion of the billing is erroneous, charge that portion to the

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clearing account, the remainder to the customer agency's applicable appropriation or fund account symbol(s). Report the total payment transactions in Section 11, Line 1 of the SF 224 by the payment month shown on the paid billing statements.

If the customer agency charges are incorrect SIBAC clearing account on its SF 224 for a charge-back, the customer must correct its error on a subsequent SF 224. This will be accomplished by crediting the incorrect SIBAC clearing account and charging the correct SIBAC clearing account. This type of correction will have no effect on Section II of the SF 224.

5035.15 - Incorrect Agency Location Codes. Paid billing statements received with an incorrect or invalid ALC, irrespective of whether or not the billing is correct, should not be processed by the customer agency on its SF 224. The SIBAC agency representative should be notified immediately upon receipt of a paid billing statements with an incorrect ALC.

If the charge and ALC are not valid for the customer agency, that agency need take no further action. If the charge was proper for the customer agency, except for the fact that the ALC was incorrect, the SIBAC agency will mail another paid billing statement to the customer agency with the correct ALC. The second billing will be handled as a current transaction.

NOTE: Since the customer agency cannot process a paid billing statement with an incorrect ALC, under no circumstances will it prepare a charge-back when such billing statements are received.

Should an agency inadvertently process a paid billing statement with an incorrect ALC it will receive a TFS Form 6652 from Treasury. The customer agency can eliminate this difference by reversing its original transaction. The reversal should be reported on a current SF 224 in Section I by crediting the appropriation or fund account initially charged and crediting payment transaction in Section II for the accounting month originally charged (month of difference).

Section 5040 - BASIC CRITERIA FOR A SIBAC AGENCY (Section 6-5040 through 6-5065.15 are applicable to SIBAC agencies only)

In order for an agency to utilize the SIBAC system, thus becoming a SIBAC agency, it must adhere to certain specifications for reporting to Treasury and for documenting payments transactions for its customers. There are four basic requirements:

- (1) the SIBAC agency must have access to a computer system that can generate billing documents and must provide a magnetic posting tape that can be utilized by Treasury;
- (2) the SIBAC agency and the customer agency must be serviced by Treasury disbursing centers, (this includes only those agencies that report their monthly disbursements and collections to Treasury on the SF 224);
- (3) the SIBAC agency must provide a system that can produce and mail billing statements promptly. TFS Form 7306 "Paid Billing Statement for SIBAC Transactions" (Appendix No. 2 to this chapter) must be mailed as soon as possible after the payment date shown on the statement, but no later than the 22nd of the month;
- (4) a SIBAC agency must have a monthly volume of at least 100 billing documents, or the total dollar amount of the monthly billings should approximate \$1,000,000.00.

Section 5045 - FEATURES OF A SIBAC AGENCY

The features of a SIBAC agency are:

The SIBAC agency is authorized to charge the customer agency's 8-digit ALC for services provided.

The customer agency's 8-digit ALC that is to be charged for goods or services will be obtained from the customer agency in the manner prescribed by the SIBAC agency.

The SIBAC agency will provide its customer agencies with a Treasury TFS Form 7306 describing the services furnished. If the TFS Form 7306 does not have sufficient space to describe the services and supplies furnished, a supporting document must be attached to the TFS Form 7306.

The SIBAC agency will submit a monthly posting tape to Treasury with a hard copy printout, listing all charges to customer agencies 8-digit ALC'S and a corresponding credit to its own 8-digit ALC.

The SIBAC agency will report credits (collections) to its appropriation or fund account symbol on its monthly SF 224.

Adequate advance notification of a charge-back will be provided to the SIBAC agency by the customer agency

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through a telephone call. The customer agency will also complete SF 238 "SIBAC Adjustment Voucher for Charge-backs" (Appendix No. 2 to this chapter) which will be mailed to the SIBAC agency. The SIBAC agency will have 90 days to determine whether or not a chargeback submitted by the customer is valid. In cases where the SIBAC agency finds that the charge-back was improper, a mutual agreement on the amount to be re-charged must be reached between the SIBAC and customer agencies. (Treasury will not arbitrate disputes.) A second SIBAC billing statement (with the then current month's date) will be forwarded to the customer agency. A customer agency cannot be billed more than twice for services provided or goods purchased that were in dispute and ultimately charged-back twice after initial contact has been established with the SIBAC agency.

## Section 5050- PAID BILLING STATEMENTS-SPECIFICATIONS

5050.10 - Data Needed on the Form. The TFS Form 7306 may be either computer generated or preprinted at the option of the SIBAC agency. In either case, the SIBAC agency's paid billing statement format must be approved in advance by Treasury. The format must show Treasury TFS Form 7306 and the Treasury Fiscal Requirements Manual references. The basic format and content of the paid billing statement must also be consistent in the following respects with the sample TFS Form 7306 shown in Appendix No. 2 to this chapter:

Provide for headings and space allocations for the customer agency's address and 8-digit ALC, bill number, date of payment, reference or order number, a description of charges, and costs.

Provide for headings and data identifying the SIBAC agency's complete address and 8-digit ALC, telephone number of the representative who will handle customer inquiries regarding paid billing statements, and the SIBAC agency's designated charge-back account symbol to be used by the customer agencies to charge back erroneous amounts.

5050.15 - Billing Cycles. The SIBAC agency shall be limited to two billing cycles each month. In each billing cycle, the SIBAC agency may use only one bill number for each customer agency's 8-digit ALC. This limitation does not restrict the volume of completed billings that may be listed and charged on the paid billing statement.

5050.20 - Submission Requirements. After the SIBAC agency completes a billing cycle, the original and two copies of the TFS Form 7306, with supporting documents, will be mailed directly to the customer agency. The paid billing statement must reach the customer agency in time for the agency to classify the transaction, by appropriation or fund symbol, on its SF 224 for the same month in which the bill was paid. Therefore, the paid billing statements should be mailed as soon as possible after the date of payment. In no case can the date of payment be later than the 22nd of a calendar month. If these procedures are not followed, it will cause a TFS Form 6652 "Statement of Differences" (I TFRM 2-3355) to be automatically generated by Treasury for the customer agency's 8-digit ALC.

## Section 5055 - SIBAC AGENCY PROCEDURES

5050.10 Posting Tape and Hard Copy Printout. Each month, the SIBAC agency will furnish a posting tape to Treasury summarizing data from paid billing statements released during calendar days 1 through 22. The Magnetic Posting Tape Layout (Appendix No. 2 to this chapter) will be the format used by the SIBAC agency. The tape must also be compatible with the EDP system used in Treasury. The tape and hard copy printout "SIBAC Posting Tape for 8-digit Agency Location Codes" (Appendix No. 2 to this chapter) will be forwarded to Treasury by the 22nd calendar day of the month in which the current billings were released. If the 22nd falls on a non-work day, the tape and hard copy will be forwarded to Treasury on the first work day after the 22nd.

5055.15 - Agency Location codes (ALC's). At the inception of a new SIBAC agency, the SIBAC agency and Treasury will establish a current listing of valid 8-digit ALC's and related addresses. Thereafter, Treasury will forward copies of TFS Form 6601 "Advice Regarding Agency Location Codes," which is the form Treasury uses to update its masterfile of 8-digit ALC's (I TFRM 2-3320) to the SIBAC agency. The SIBAC agency will take the action indicated on the form to maintain its listing of valid 8-digit ALC's on a current basis.

TREASURY FISCAL REQUIREMENTS MANUAL

## FOR GUIDANCE OF DEPARTMENTS AND AGENCIES

5055.20 - Invalid Agency Location Codes. In processing the posting tape, Treasury will match the ALC's reported on the SIBAC agency's posting tape to its comprehensive 8-digit ALC masterfile. Treasury's system will not accept an 8-digit ALC that is not in its masterfile. Therefore, charges to invalide (unmatched) ALC's will be reversed and an equivalent charge will be made to the SIBAC agency's ALC. Treasury will send the SIBAC agency an original TFS Form 7309 "Invalid 8-digit Agency Location Code from SIBAC Posting Tape" (Appendix No. 2 to this chapter), listing all invalid ALC's reported on the posting tape. The amount shown in column 4 of the TFS Form 7309 for the SIBAC agency's 8-digit ALC must be reported as a charge on the current month's SF 224 "Statement of Transactions." Failure to report this adjustment within the same accounting period will automatically generate a TFS Form 6652 for the SIBAC agency.

5055.25 - Monthly Reporting on SF 224 "Statement of Transactions." The amount credited on the posting tape to the SIBAC agency's 8-digit ALC will be reported by the SIBAC agency to its fund symbol on its SF 224, Section I. The same amount will be credited in Section II, line 1, as of the month the paid billing statements were accomplished. Charges to the SIBAC agency's 8-digit ALC, resulting from TFS Form 7309, will be reported currently, i.e., on the SF 224 for the same accounting period in which the credit from this invalid 8-digit ALC was reported.

5055.30 - Monthly Statement of Differences. The SIBAC agency will receive a TFS Form 6652, with supporting Monthly Register of Transactions, if it does not report the credit side of the SIBAC billings, and any charges shown on TFS Form 7309, on its SF 224 "Statement of Transactions" for that month. The TFS Form 6652 will reflect the information shown on the posting tape and the TFS Form 7309.

## Section 5060 - SIBAC AGENCY HANDLING OF CHARGE-BACKS

5060.10 - Advice of a Charge-back. The SIBAC agency is advised of a charge-back to its charge-back clearing account by:  
Contact from the customer agency by phone to discuss the charge-back.  
Receipt of SF 238 "SIBAC Adjustment Voucher for Charge-Backs," prepared by the customer agency.

Receipt of TFS Form 6653 "Undisbursed Appropriation Account" for the SIBAC agency's charge-back clearing account. This form reflects the amount charged-back next to the ALC of the customer agency. (Treasury mails TFS Form 6653 approximately six weeks after the close of the accounting period.)

5060.15 - Charge-back Reporting. After a charge-back is made by a customer agency, the SIBAC agency determines (within 90 days after receiving the charge-back document) what action should be taken.

5060.15a - If the SIBAC agency finds that the charge-back was improper, it will rebill the customer agency in the then current billing cycle. However, the SIBAC agency will contact the customer agency before processing the new paid billing statement and inform the customer of the second billing.

5060.15b - If the charge-back was proper, i.e., the customer agency should not have been billed, then the matter is closed with respect to that billing and that customer agency. If it was determined that the billing was proper but for a different customer agency, then the SIBAC agency will process another paid billing statement in the then current billing cycle to the proper customer agency's 8-digit ALC. The SIBAC agency WILL NOT DATE any second paid billing statement as of the date the customer agency should have been originally charged. The SIBAC agency will prepare an internal journal voucher, reflecting a minus disbursement to its charge-back clearing account and a disbursement to its parent fund symbol in the amount of the charge-back. At the end of the month this journal voucher will be reported in Section 1 of the SF 224 column 3. No reporting in Section II of the SF 224 will be necessary since the amounts reported in Section I are offsetting.

## Section 5065 - REVIEW AND APPROVAL OF A SIBAC AGENCY

When an agency has determined that it is interested in the utilization of the SIBAC system in the accomplishment of its program, it should contact the Government Accounting Systems Staff (1 TFRM 6-5070) for additional information and assistance.

5065.10 - Items Subject to Review and Approval. The following actions must be completed and

APPENDICES LISTING  
OF AUTHORIZED SIBAC BILLING AGENCIES, FORMS,  
AND MEMORANDUM OF UNDERSTANDING REQUIRED BY SIBAC SYSTEM

<i>App. No.</i>	<i>Form.</i>	<i>Title</i>
1		Listing of Authorized SIBAC Billing Agencies and Their Respective Billing Locations and D.O. Symbols
2		TFS Form 7306 Paid Billing Statement for SIBAC Transactions (computerized)
		TFS Form 7306 Paid Billing Statement for SIBAC Transactions (printed)
		Attachment to TFS Form 6652 Monthly Register of Transactions (Listing is attached to TFS Form 6652, Statement of Differences, 1 TFRM 2-3355.30)
	SF 238	SIBAC Adjustment Voucher for Charge-Backs
Only)		Magnetic Posting Tape Layout (For SIBAC Agencies
		Posting Tape Hard Copy Printout (For SIBAC Agencies Only)
	TFS Form 7309	Invalid 8-Digit Agency Location Codes from SIBAC Posting Tape (For SIBAC Agencies Only)
3		Memorandum of Understanding on Simplified Intragovernmental Billing and Collection (SIBAC) System

VOL I

FOR GUIDANCE OF DEPARTMENTS AND AGENCIES

App. No. 1

GENERAL SERVICES ADMINISTRATION

Monthly billings for telephone services under the Telephone Inventory Accounting Systems (TIAS).

<i>Locations</i>	<i>D.O. Symbol</i>
New York, NY	GS152
Washington, DC	GS153
Kansas City, MO	GS156
Ft. Worth, TX	GS157
San Francisco, CA	GS159

APPENDIX NO. 2

TFS Form 7306 (computerized)

I TFRM 6-5025.20

TREASURY TFS FORM 7306 OCTOBER 1975 I TFRM 6-5000		
PAID BILLING STATEMENT FOR SIBAC TRANSACTIONS		
CUSTOMER AGENCY (OFFICE BILLED)	8-DIGIT ALC	BILL NO.
ADMINISTRATIVE ACCOUNTS SECTION ACCOUNTING BRANCH TREASURY DEPARTMENT ROOM 332 TREASURY ANNEX 1 WASHINGTON, D. C. 20226	20-18-0001	105
	PAYMENT DATE	
	OCT. 1, 197X	
THE TOTAL AMOUNT SHOWN BELOW HAS BEEN CHARGED TO YOUR AGENCY LOCATION CODE ON THE DATE OF PAYMENT INDICATED ABOVE.		
ORDER NO.	SERVICES	AMOUNT
130	COURSE ON INTRODUCTION TO PERSONNEL MANAGEMENT	210.00
	TOTAL	210.00
***BILLING OFFICE INFORMATION ONLY***		
SIBAC AGENCY (BILLING OFFICE)	8-DIGIT ALC	
OFFICE OF PERSONNEL MANAGEMENT BUDGET AND FINANCE DIVISION 1900 E STREET, N.W. WASHINGTON, D.C. 20415	24-00-0001	
	CLEARING ACCOUNT	
	24X4571(01)	
FOR STATEMENT INQUIRIES CALL SIBAC REPRESENTATIVE: TEL. (202) 254-3178      FTS 254-3178		

TFS Form 7306 (printed)

I TFRM 6-5025.20

TREASURY TFS FORM 7306 OCTOBER 1975 I TFRM 6-5000		
PAID BILLING STATEMENT FOR SIBAC TRANSACTIONS		
CUSTOMER agency (office billed)	8-digit agency location code	Bill No.
ADMINISTRATIVE ACCOUNTS SECTION ACCOUNTING BRANCH TREASURY DEPARTMENT ROOM 332 TREASURY ANNEX 1 WASHINGTON, D. C. 20226	20-10-0001	205
		Date of Payment OCT. 1, 1971
The total amount shown below has been charged to your agency station symbol on the date of payment indicated above.		
ORDER NO.	SERVICES	AMOUNT
130	COURSE ON INTRODUCTION TO PERSONNEL MANAGEMENT	210.00
	Total	210.00
BILLING OFFICE INFORMATION ONLY		
Inquiries concerning any adjustment of the above charge should be directed to the SIBAC representative.  TEL. (202) 294-3178 PTS 294-3178	SIBAC agency Billing office)	8-digit agency location code
	OFFICE OF PERSONNEL MANAGEMENT BUDGET AND FINANCE DIVISION 1900 E STREET, N.W. WASHINGTON, D. C. 20418	24-00-0001  Clearing account symbol 24X4671(01)

Attachment to TFS Form 6652

I TFRM 6-5030.20

MONTHLY REGISTER OF TRANSACTIONS						
DIV OF GOVERNMENT ACCOUNTING						
SF's TOST AND SIBAC TRANSACTIONS				ACCOUNTING MONTH OF OCTOBER 19XX		
PROCESS- ING DATE	LOT NO.	DOCUMENT REFERENCE	ACCOM- PLISHED DATE	D.O. SYMBOL	AGENCY LOCATION CODE	AMOUNT
10 31 X		105	10 01 X	OPM01	20 18 0001	210.00
				OPM01	SUBTOTAL	210.00
10 31 X		230	10 01 X	GS193	20 18 0001	2,700,000.00
				GS193	SUBTOTAL	2,700,000.00
10 31 X	20001	26	10 01 X	0999	20 18 0001	5.00CR
10 31 X	20001	1972	10 01 X	0999	20 18 0001	126.37
10 31 X	20103	2635	10 08 X	0999	20 18 0001	193.24CR
10 31 X	20175	3251	10 19 X	0999	20 18 0001	4,187.21
10 31 X	20032	3256	10 23 X	0999	20 18 0001	632.90CR
				0999	SUBTOTAL	3,482.44
						2,703,692.44

SF 238

I TFRM 6-5035.10

STANDARD FORM 200 APRIL 1973 U.S. TREASURY FORM 8880 880-101				
SIBAC ADJUSTMENT VOUCHER FOR CHARGE-BACKS				
FROM (Department, Bureau Location) Customer Agency Chief, Budget and Accounting Branch Agriculture, Extension Service Washington, D. C. 20250			Voucher No. 3	
			Date October 22, 197X	
TO (Department, Bureau Location) SIBAC Agency OFFICE OF PERSONNEL MANAGEMENT BUDGET AND FINANCE DIVISION 1900 E STREET, N. W. WASHINGTON, D. C. 20415			SIBAC Agency's Agency Location Code (ALC)  24-00-0001	
Charge Shown on Paid Billing Statement for SIBAC Transactions Treasury TFS FORM 7305		Adjustment was made on Statement of Transactions, SF 234, by Customer Agency		
Bill No. 139	Total Amount \$ 301.80	Agency Location Code (ALC) 12-05-0300	SIBAC Agency's Clearing Account Symbol 24X4571(01)	Amount of Erroneous Charge \$ 150.00
Payment Date 10/16/7X		Accounting Period Ended October 31, 197X		
Telephone contact was made with your SIBAC representative		Mr. John Jones	Tel No. 254-3178	
EXPLANATION Amount was erroneously charged since our employee, Joseph R. Smythe, did not attend the course title "Introduction to Personnel Management" during the period August 19 - 25, 197X.				
By <i>Earl B. Williams</i> Earl B. Williams		Title Administrative Officer	Telephone No. 473-6444	
For SIBAC Agency Use Only				
Forward original and one copy of this form to the SIBAC Agency				

Magnetic Posting Tape Layout  
(For SIBAC Agencies Only)

I TFRM 6-5055.10

DIVISION OF DISBURSEMENT FORM NO. EDP-127 (REV. 3-72)		TAPE/CARD RECORD LAYOUT SHEET		CPSS SECTION _____ EXHIBIT NO. _____ PAGE <u>1</u> OF <u>2</u> DATED <u>Oct 31, 19XX</u>
RECORD TITLE <u>SIBAC - Transactions</u>				
OUTPUT FROM _____				
INPUT TO <u>Treasury Department SIBAC - 1001 System</u>				
PROVIDE INFORMATION IN THIS BOX FOR TAPE RECORDS ONLY				
TRACK: <u>7</u> ; <u>9</u> <input checked="" type="checkbox"/> . PARITY: ODD <input checked="" type="checkbox"/> ; EVEN _____ . DENSITY: <u>556</u> ; <u>800</u> ; <u>1600</u> <input checked="" type="checkbox"/> .				
RECORD TYPE: FIXED <input checked="" type="checkbox"/> ; VARIABLE _____ ; UNDEFINED _____ .				
BLOCKING FACTOR <u>20</u> . PADDING <u>8's</u> . MAXIMUM BLOCK LENGTH <u>1280</u> .				
FLD NO.	FIELD LENGTH	TAPE/CARD POSITION(S)	DESCRIPTION OF FIELD	NOTES
1	8	1 - 8	Agency Location Code	
2	14	9 - 22	Amount	
3	5	23 - 27	Accounting Date (MMDDY)	
4	6	28 - 33	Accomplished Date (YYMMDD)	
5	8	34 - 41	Billing Agency Identification	
6	8	42 - 49	Blanks	
7	3	50 - 52	Transaction Code	
8	8	53 - 60	Document Reference Number	
9	1	61	Blank	
10	2	62 - 63	Area Code	
11	1	64	Record Mark	
REMARKS: This tape will be processed on an IBM 360/65 system using system 360 standard operating system labels.				

Posting Tape Hard Copy Printout  
(For SIBAC Agencies Only)

I TFRM 6-5055.10

OPM-SIBAC POSTING TAPE FOR 8-DIGIT AGENCY LOCATION CODES PAGE 1			
OFFICE OF PERSONNEL MANAGEMENT		8-DIGIT ALC:	24-00-0001
BUDGET AND FINANCE DIVISION			
1900 E STREET, N.W.		ACCOUNTING MONTH:	OCTOBER 31, 19XX
WASHINGTON, D.C. 20415			
		MAGNETIC TAPE NO:	08178
CLASSIFICATION OF SIBAC TRANSACTIONS			
DOCUMENT REFERENCE	ACCOMPLISHED DATE	8-DIGIT AGENCY LOCATION CODES	NET DISBURSEMENTS
(1)	(2)	(3)	(4)
98	10-01-X	12-05-0300	100.00
139	10-16-X	12-05-0300	301.80
99	10-01-X	12-10-0380	150.00
140	10-16-X	12-10-0380	340.00
100	10-01-X	12-35-0001	2,040.00
141	10-16-X	12-35-0001	200.00
101	10-01-X	14-01-0002	620.00
102	10-01-X	14-04-0001	125.00
103	10-01-X	20-06-0100	600.00
142	10-16-X	20-08-0001	1,075.00
104	10-01-X	20-10-0001	820.00
105	10-01-X	20-18-0001	210.00
143	10-16-X	20-18-0001	375.00
106	10-01-X	20-18-0010	505.00
144	10-16-X	20-18-0010	625.00
107	10-01-X	20-18-5091	260.00
108	10-01-X	30-00-0001	3,150.00
145	10-16-X	30-00-0001	300.00
109	10-01-X	33-02-0001	400.00
146	10-16-X	33-02-0001	175.00
110	10-01-X	36-00-0101	110.00
147	10-16-X	36-00-0101	725.00
111	10-01-X	46-01-0001	1,550.00
148	10-16-X	46-01-0001	1,025.00
112	10-01-X	69-00-5329	140.00
149	10-16-X	69-00-5329	100.00
OPM-SIBAC	10-01-X	24-00-0001	10,780.00CR
OPM-SIBAC	10-16-X	24-00-0001	5,241.80CR
NET TOTAL			.00

TFS Form 7309  
(For SIBAC Agencies Only)

I TFRM 6-5055.20

TREASURY TFS FORM 7309			
OCTOBER 19XX			
I TFRM 6-5000			
INVALID 8-DIGIT AGENCY LOCATION CODES FROM SIBAC POSTING TAPE			
		PAGE 1	
OFFICE OF PERSONNEL MANAGEMENT		8-DIGIT ALC:	24-00-0001
BUDGET AND FINANCE DIVISION		ACCOUNTING MONTH:	OCTOBER 31, 19XX
1900 E STREET, N.W.			
WASHINGTON, D.C. 20415		MAGNETIC TAPE NO:	08178
CLASSIFICATION OF SIBAC TRANSACTIONS			
DOCUMENT	ACCOMPLISHED	8-DIGIT AGENCY	NET
REFERENCE	DATE	LOCATION CODES	DISBURSEMENTS
(1)	(2)	(3)	(4)
142	10-16-X	20-08-0001	1,075.00CR
	10-31-X	24-00-0001	1,075.00
NET TOTAL			.00

DEPARTMENT OF  
TRANSPORTATION  
U. S. COAST GUARD  
CG-4412 (REV. 1-66)

FINAIDS VOUCHER FOR INTERNAL FUND TRANSFERS

TIME OF DEPT. TYPE H.M.D.  
ACCOUNTING STATION  
69-02

FUND CODE	APP. CODE	TR. CODE	OBJ. CLASS	PROJECT			COST A/C	PRIMARY DOCUMENT REFERENCE	SECONDARY DOCUMENT REFERENCE		MISC DATA ELEMENT	G/L ACCOUNT (DEBIT)	G/L ACCOUNT (CREDIT)	AMOUNT		
				PT	NO	FIELD			TYPE	NUMBER					NUMBER	
EA	1	13	37	13	16	26	32	31	33	44	46	57	83	86	78	800.00
									(As applicable for Internal Control)							
									PAY TO FUND CREDITED							
MG	6	7	1000										2120	9977		800.00
									(As applicable for Internal Control)							

CHECK ONE:  APPROPRIATION REFUND  APPROPRIATION REIMBURSEMENT  OTHER (Indicate)

EXPLANATORY REMARKS:  
To record transfer of cash withheld from pay (for uniform pay record checkage) from Operating Expense to Supply Fund.

PREPARED BY: \_\_\_\_\_ DATE: \_\_\_\_\_ CASH CONTROL ENTRY BY: \_\_\_\_\_ APPROVED BY: \_\_\_\_\_  
 VERIFICATION: \_\_\_\_\_ LOT NO: \_\_\_\_\_

<b>JOURNAL VOUCHER FOR TRANSFERS - APPROPRIATIONS FUND AND RECEIPT ACCOUNTS</b>		JOURNAL VOUCHER NO. _____ DATE _____ ACCOUNTING STA. NO. (8 digits) _____															
DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-412 (Rev. 6-67)		<input type="checkbox"/> ENTER TO CASH CONTROL ONLY (Check when applicable)															
APPROPRIATION OR FUND AMOUNTS SYMBOL CHARGE V CREDIT V 69X0201 \$800.00 69X4535 TOTALS \$800.00 \$0.00		EXPLANATION AND REFERENCE TO SUPPORTING DOCUMENTS: To record transfer of cash withheld from pay (uniform pay checkage) and transferred to Supply Fund.															
ENTERED TO CASH CONTROL BY: _____ (Initials) (Date) _____																	
<b>ACCOUNTING DATA - CHARGE</b>																	
EXT DATA	LINE	DOC TYPE	APLN CODE	UNIT ALLOT	SUBHEAD	INSTR ACCT	FIELD ACCT	INSTR ACCT	COST ACCOUNT	OBJ OR G/L ACCT	OBLIGATION NUMBER	PAYEE CODE	INVOICE NUMBER	EXPEND DOCUMENT NUMBER	JOURNAL VOUCHER NUMBER	DISBURSEMENT AND EXPENDITURE AMOUNT	ACCTS. B.R. ONLY OBLIGATION LIQUIDATION AMOUNT
	30		13020102												2120	800.00	
<input type="checkbox"/> APPN REFUND (Credit G/L Account) 12310 _____ <input type="checkbox"/> APPN REIMB (Credit G/L Account, FY and S/M) 1 _____ <input checked="" type="checkbox"/> OTHER (Credit G/L Account) 1229 Uniform Pay Checkage																	
I CERTIFY THAT THE ITEMS LISTED HEREIN ARE CORRECT AND PROPER.																	
CHIEF, ACCOUNTS BRANCH OR CERTIFYING OFFICER																	

GPO 948-145

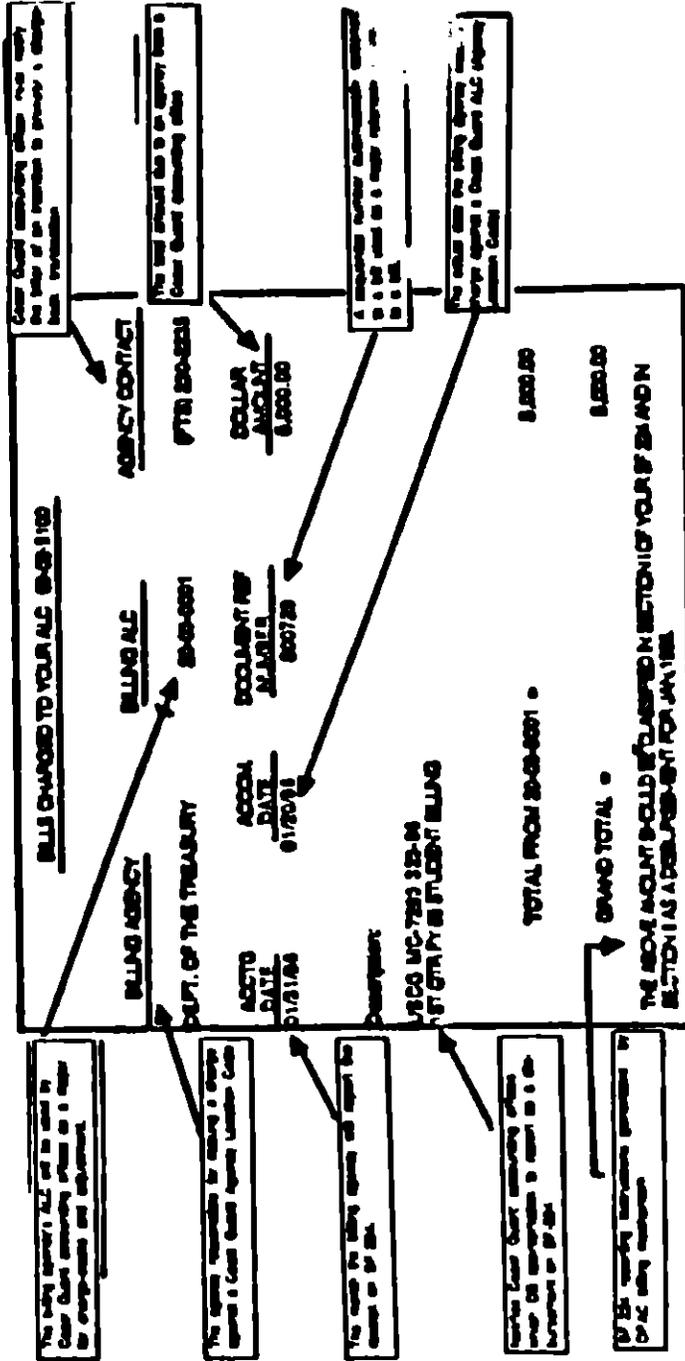
CH-3

Figure 9-2

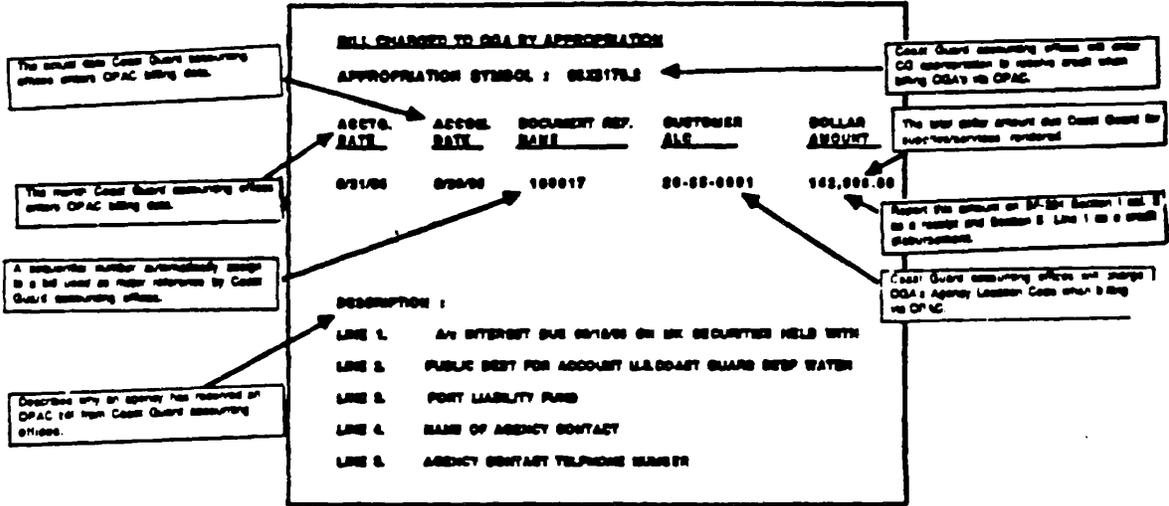
CH-3

IV-9-36

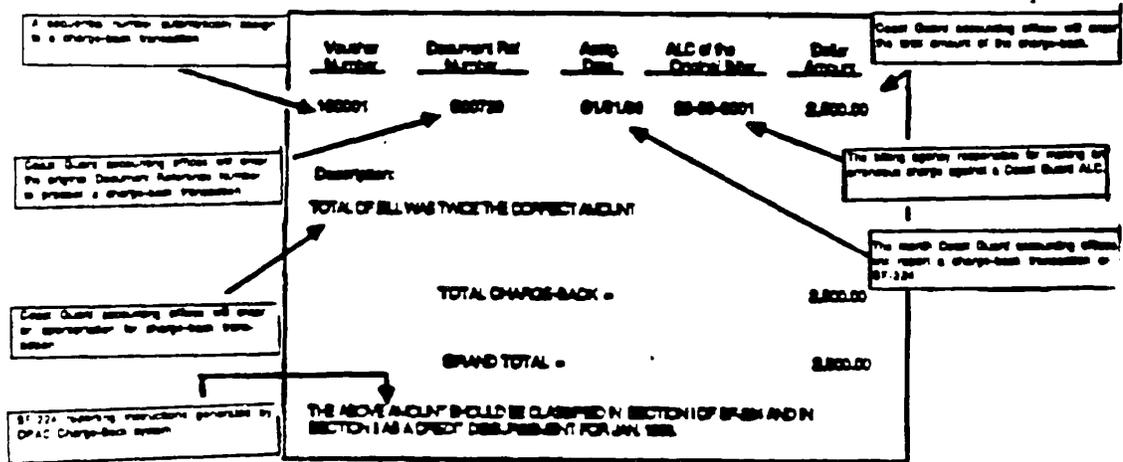
**ILLUSTRATED OPAC BILL FROM OGA'S**



ILLUSTRATED OPAC BILL



## ILLUSTRATED CHARGE-BACK VIA OPAC



## CHAPTER 10. FISCAL YEAR CLOSING AND OPENING OF ACCOUNTS

- A. Purpose and Scope of Chapter. This chapter prescribes the procedures for accomplishing required year-end accounting functions, and is to be used to assure that year-end balancing, reconciling, posting, reporting, and other related functions are accomplished. The procedures provided are to be performed at fiscal year end in addition to the month-end procedures outlined in other sections of this manual. Also, this chapter covers the procedures to be followed for closing books of "M" accounts and records, opening of new books of accounts and records and preclosing and postclosing operations.
- B. Statutory Requirement.
1. Section 114-Budget and Accounting Procedures Act of 1950 (31 U.S.C. 65 and 66) provides the Congressional policy on the purposes and need for adequate accounting systems and financial reporting. This Act established the responsibilities of each agency, the General Accounting Office (GAO), the Office of Management and Budget (OMB) and Treasury Department for implementation of these policies. The Act requires that all agencies provide financial information at the end of each fiscal year in accordance with instructions.
  2. Section 1311, Supplemental Appropriation Act of 1955 (31 U.S.C. 200), sets forth the criteria that govern the recording and reporting of financial transactions of obligations.
- C. Merger of Lapsed Appropriations.
1. Transfer of Balances to (M) Accounts. 31 USC 701 requires that appropriations available for obligation for a definite time period will be closed as of 30 September of the second full fiscal year following the fiscal year the appropriation is available for obligation. The obligated balance of such appropriations will be transferred to successor (M) accounts. Part II, paragraph 8-B-1 of this manual defines a successor (M) appropriation and indicates which of the Coast Guard appropriations expire for obligation purposes by virtue of appropriation language. Successor appropriations bear the same basic appropriation symbol as the appropriation which lapses on 30 September. Each year, within the last 10 days of September, the accounting office will transfer accounts payable (AP), accrued liabilities, accounts receivable (AR) (Refunds and Reimbursements) and undelivered orders to successor (M) appropriations. Accounting offices on the District Interim Accounting System (DIAS) will use Expenditure Document-Journal Voucher (CG-4243) or Obligation Journal Voucher (CG-4245) to effect the transfer. List each supporting document in detail. Other accounting offices will use similar forms as required. For accounting offices on FINAIDS, these accounting entries are prepared automatically. In all cases, observe the procedure outlined below:

10-C-1. a. Responsibility and Action of the Accounting Branch.

- (1) Process all payment and collection documents on-hand which affect the lapsing appropriation.
- (2) Analyze document files supporting APs, accrued liabilities, AR (Refunds and Reimbursements) and undelivered orders to determine the status of each document.
- (3) Cancel, write-off or reverse from the accounts those items which are not true liabilities, receivables or undelivered orders. See chapters 2, 3 and 7 of this Part.
- (4) Obtain special listings of APs, accrued liabilities and undelivered order documents for use in reconciling the accounts.
- (5) Reconcile document files with related general ledger (GL) and/or target accounts.
- (6) Prepare CG-4243 to effect transfer of APs and accrued liabilities, showing a decrease in expenditure amount under the lapsing appropriation and fiscal year with an increase in expenditure amount under the successor (M) appropriation.
- (7) Prepare CG-4243 to transfer AR - Refunds, showing an increase in expenditure amount under the lapsing appropriation and fiscal year with a decrease in expenditure amount under the successor (M) appropriation.
- (8) Prepare CG-4245 to transfer undelivered orders, showing a decrease in obligation amount under the lapsing appropriation and fiscal year with an increase in obligation amount under the successor (M) appropriation.
- (9) Send original CG-4243 and CG-4245 to the data input clerk for batching and processing.
- (10) Prepare General Ledger Journal Voucher (CG-4391) as follows to effect transfer of AR - Reimbursements;

DR: 232X - Successor (M) appropriation  
CR: 232X Closed appropriation - FY

List each supporting document including name of payer, appropriation, FY and amount.

- 10-C-1. a. (11) Prepare CG-4243 to transfer the amount of AR - Reimbursement from appropriation 69X0201 to appropriation 69M0201, showing a decrease in expenditure amount for OG-80.00 or OG-88.00 for the appropriation and lapsing fiscal year with an increase in expenditure amount under the successor (M) appropriation.
- (12) Send original of CG-4391 to the general ledger clerk for processing.
- (13) Send original of CG-4243 to the data input clerk for batching and processing.
- (14) Place documents in appropriate successor (M) appropriation document files.
- (15) Send one copy of CG-4243, CG-4245 and CG-4391, prepared in accordance with steps (6), (7), (8), (10) and (11), attached to Target Status Report for 30 September to Commandant (G-FAC).

2. How to Process Successor (M) Account Transactions. If a payment is made or a collection is deposited before 30 September, but after the balance of the appropriation affected has been merged with the successor (M) appropriation, process the transaction against the original appropriation symbol. Then prepare CG-4243, CG-4245 or CG-4391 to restore the amount of the transaction to the original appropriation. Send one copy of the Adjustment CG-4243, CG-4245 or CG-4391, attached to the 30 September Target Status Report, to Commandant (G-FAC). Process claims or collections received after 30 September against the successor (M) account.

D. Pre-Closing Instructions.

1. Currency of Reporting Essential. Accounting offices will prepare and distribute regular monthly and quarterly reports and statements as of 30 September as required elsewhere in this manual. These reports will reflect current and accurate data. Exert extra effort to ensure that all transactions (target changes, obligations, accruals, expenditure transfers, industrial accounting adjustments, etc.) applicable to the fiscal year being closed are recorded in the accounts prior to closing.
2. Responsibility for Pre-Closing Actions. The deputy comptroller at district offices and the comptroller or executive officer at Headquarters units are responsible for coordinating and supervising accounting personnel to ensure that the accounts are accurate on 30 September. Special attention to the accounts at this time will decrease the number of adjustments required when preparing the Certified Report of Year-End Status of Receivables and Unpaid Obligations as required by chapter 2 of this Part.

10-D-3. Check-Off List. Some of the more important actions requiring special attention prior to fiscal year-end closure of accounts are listed below. Follow the requirements of this check-off list to ensure completion of accounting data as of 30 September.

- a. Undelivered Orders. Make certain that all obligations incurred through 30 September are recorded in the accounts. Review the undelivered order files and deobligate any order which does not meet the concept of obligations in chapter 2 of this Part.
- b. APs and Accrued Liabilities. Emphasize recording accrued expenditures for goods and services received through 30 September so that current year operating costs are fully stated. Some methods of ensuring complete accruals are:
  - (1) Request field units to promptly acknowledge receipt of goods and services.
  - (2) Review undelivered order files for evidence that goods or services have been received. Concentrate on large obligated amounts (i.e., vessel overhauls, shore facility construction and repair, fuel for vessels and aircraft, etc.). Contact outside sources to determine if goods or services have been received.
  - (3) Review amounts reserved by Miscellaneous Obligations (CG-3089) and establish accrued expenditures for estimated current fiscal year costs.
  - (4) Review active duty for training (ADT) orders in the undelivered orders file and accrue estimated liability to 30 September as provided in section 2-I of this Part. Liquidate each ADT order in full.
- c. Travel Obligations. Review travel obligation files and accrue estimated travel reimbursement earned to 30 September. Liquidate each travel obligation in full. See section 3-J of this Part. Reverse the accrual and adjust the related travel accounts when travel reimbursement vouchers are received.
- d. Military Pay - Active Duty Personnel. Ensure that Schedule of Military Payrolls (CG-3624) and CG-4243 are received and processed for each ACO having custody of Military Pay Records. See sections 3-D and 3-F of this Part. Instruct ACOs to include regular payrolls for the period 16 through 30 September on CG-3624 and to include "underpaid" and "overpaid" amounts carried forward based on closed pay; records. See Comptroller Manual (M7220.27A), Volume II, Disbursing, chapter 2.
- e. Military Pay - Reserve Members. Ensure that Expenditure Adjustment (CG-4193) is processed to reflect drill pay accruals for September. See section 3-F of this Part.

10-D-3. f. Industrial Accounting.

- (1) Work Order Obligations. Review work orders in the undelivered order files. Deobligate any work order which has not been constructively begun prior to 30 September.

A work order is not constructively begun when the only cost incurred is for local stock issues.

- (2) Over or Under Absorbed Overhead. Ensure that cost center 31XX2, Industrial - Indirect, has been zeroed prior to closing target accounts for 30 September as provided in Part V of this manual.
- (3) Work-In-Process (GL Account 4400). Cost all work orders physically complete before closing accounts for 30 September as provided in Part V of this manual. Support the General Ledger Trial Balance for 30 September with a schedule showing balance of GL account 4400, for OG-80.00 or OG-88.00, distributed by fiscal year.

- g. Real Property Accounts. Review documents supporting GL account 4700 and clear items proper for charge to real property accounts. Refer to Annual Report of Real Property Owned by U. S. Government (GSA-1166) to see that all real property charges through 30 September are processed. See Part X of this manual.
- h. Clearing Accounts. Review balances reflected in general ledger clearing accounts and transfer all items proper for costing in the current fiscal year.
- i. Inter-Office Transfer Vouchers. Render the remaining September Inter-Office Transfer Vouchers (CG-4827) on or before the fifth working day in October and ensure all transfers are prepared and recorded. Make certain that all incoming ITVs are processed before closing the accounts, particularly those rendered by Commandant (G-FAC), AR&SC and Inventory Control Points (ICP).
- j. Reimbursable Receivables. Ensure that AR - Reimbursements are established for all unbilled items charged to OG-80.00 or OG-88.00 targets as provided in section 11-F of this Part.
- k. MILSTRIP Billings. Accelerate the processing of all MILSTRIP billings received by 30 September from other government agencies (OGA) and Coast Guard supply activities to record expenditures, liquidate related obligations and establish accrued liabilities. Payment of these billings may be made after 30 September.

10-E. Year-End Reconciliation and Reports.

1. Account Reconciliation. Accelerate the fiscal year-end verification of document files of undelivered orders, APs accrued liabilities, accounts receivable, clearing accounts, etc., with related account balances to provide maximum accuracy of reports. In addition, 1) reconcile Stores Account Balance Sheet (CG-3116 with accounting records; 2) complete Reconciliation of Work-in-Process GL account 4400 (CG-4232); and 3) prepare other prescribed reconciliations before release of reports. Reconciliations must be complete and consistent with reporting deadlines.
2. Target Status Report. Prepare and distribute the Target Status Report as provided in Part VI of this manual. If a discrepancy is discovered in the report after submission, notify Commandant (G-FAC) before recording the adjustment.
3. General Ledger Trial Balance. The General Ledger Trial Balance for September will consist of two reports, pre-closing and post-closing. The accounting office will follow the general procedures contained in Part VI of this manual for preparing these reports.
  - a. Preclosing Report. Prepare the preclosing General Ledger Trial Balance as prescribed in Part VI of this manual. Place "PRECLOSING" beneath the form title. If a significant discrepancy in the report is noted after releasing it, notify Commandant (G-FAC) before recording the adjustment. Record minor adjustments in the subsequent periods. Complete Reconciliation Statements (CG-4519, CG-4520, CG-4521, CG-4522, CG-4523, CG-4524 and CG-4525) prior to release of the preclosing General Ledger Trail Balance.
  - b. Closing Entries. Process closing general ledger entries after the preclosing General Ledger Trial Balance has been completed. Prepare a composite Journal Voucher (CG-4391) for each of the following categories of accounts being closed, showing the net amount of the account balance as a contra-debit or credit to the account into which it is being closed. Required closing entries are:
    - (1) Close the balances in the following GL accounts into GL account 6529:

6100 (Group)	Capital-Paid in Surplus
6310 (Group)	Capital-Appns-Expended
7700 (Group)	Sales of Materials and Services
7900	Miscellaneous Revenue
81XX (Group)	Current Costs
82XX (Group)	Reimbursable Costs

- 10-E-3. b (2) Close the balances in the 6520 (Account Group) Capital - Invested and Donated Adjustments into Account 6510 Capital - Invested and Donated - Balance Beginning of Year.
- (3) Close the balances in the 7500, 7600 (Account Group), Stores Issues and 8500, 8600 (Account Group), Stores Receipts into the 2500, 2600 (Account Group) and Stores Inventories accounts.

c. Transfer of General Ledger Balances. Field accounting offices will prepare an ITV (CG-4827) to transfer the final 30 September balances of the accounts below. The GL account 2120 balance must agree with the cumulative activity reported on the Statement of Transactions (SF-224).

<u>GL AC</u>	<u>Appn</u>	<u>Closing Entry</u>
2120 - Funds with U.S. Treasure Reciprocal Accounts	All	DR 2120 - CR 9999
6311* - Expenditures Reciprocal Accounts	All	DR 9999 - CR 9299
6324 - Unallotted Appn	69X5168 69X8533	DR 6324 - CR 9999
6329 - Appn Reimbursements	All	DR 6329 - CR 9999

\*GL account 6311 will be closed to GL account 6529, as usual.

- b. Post-closing Reporting. After closing accounts as above, prepare a post-closing General Ledger Trial Balance. Place "POST-CLOSING" beneath the form title. Send the postclosing General Ledger Trial Balance to Commandant (G-FAC). Mail early to assure receipt by Commandant (G-FAC) no later than 20-22 October.
- e. Reconciliation of GL account 2120 Balance With SF-224. Prepare the reconciliation as stated in Part VI of this manual. Resolve any differences between the cumulative activity reported on the Statement of Transactions and the subsidiary breakdown of GL account 2120 per the General Ledger Trial Balance by release date. However, do not include adjustments in the preceding transfer entry.
- f. ITV for Certification Adjustments. Field accounting offices will prepare an ITV to transfer the value of all certification adjustment items contained on the Certification of Year-End Status of Receivables and Unpaid Obligations (RCS:G-FAC-6022). Use actual accounting data associated with the adjustment transactions. Summarize the detail items in preparation of the journal entries. Apply all asset changes (i.e., GL account 4700 - Real Property Acquisition-in-Process, 35XX - Other Property Assets) to GL account 6529. AC&I, RDT&E and OE adjustments

10-E-3. f. (cont'd)

must use 9999 in the object class. Retain original and yellow copy of ITV as if document was prepared by Headquarters and submit gold and pink copies to Commandant (G-FAC).

- g. Journal Voucher Covering Certification Adjustments. Field accounting offices will prepare Journal Voucher (CG-4263) to adjust for the change in obligations. For single-year appropriations, the amount must be equal to the change in undelivered orders between closing and certification. Since the unobligated balance has previously been withdrawn, an increase in the undelivered order amount will result in an increase in the target amount and vice-versa. For multi-year appropriations, the amount must equal the net change between payables and refunds. Since the unobligated balance amount has not previously been withdrawn, a net increase in payables will result in a decrease to the target amount to adjust for the certification adjustment submitted to Commandant (G-FAC).

F. Prior Year Controls.

1. How to Close Accounting Controls. After 30 September reports are completed, close the prior fiscal year accounting controls. No closing accounting entry is required. Stamp "CLOSED" after the last entry. Controls to be closed in this manner and filing instructions are listed below:

<u>CONTROL</u>	<u>HOW TO FILE</u>
a. Target Control (See Part III)	By OG or project, appn and Fiscal Year
b. Cash Control (See Part III)	By appn and Fiscal Year
c. Target Expenditure Control (See part III)	By appn and Fiscal Year
d. Accounts Receivable Register - Revenue (See Part III)	By type of receivable and Fiscal Year
e. Accounts Receivable Register - Reimbursements (See Part III)	By type of receivable and Fiscal Year

2. Vacant.

G. Current Year Controls and Accounts.

1. New Controls Required. At the beginning of the fiscal year, open the following accounting controls as stated in Part III of this manual.
- a. Target Control.

- 10-G-1. b. Cash Control.
  - c. Target Expenditure Control.
  - d. Accounts Receivable Register - Revenue and Accounts Receivable Register - Reimbursements.
- 2. How to Open Target Accounts for Annual Appropriations. As of 1 October, bring forward the undelivered orders for each fund breakdown which reflected undelivered order balance as of 30 September. Use work sheets or local data processing techniques to complete the transfer. Transfer is completed automatically for DIAS and FINAIDS users.
- 3. How to Open AC&I Target Accounts. As of 1 October, bring forward target account balances for the various categories of projects as provided below. In addition, bring forward as zero amounts those projects which reflect uncleared balances only in GL accounts 4700 or 2400 (Advances) series. Complete transfer of account balances as required in chapter 2 of this Part.
  - a. Miscellaneous Urgent Aids to Navigation and Administrative Expense Projects. Establish the unexpended target amount brought forward (undelivered orders only) under the project number for Miscellaneous Urgent Aids to Navigation and Administrative Expense Projects.
  - b. Selected Aids to Navigation Projects. Establish the target amount brought forward (undelivered orders only) under the primary project number.
  - c. Survey and Design Projects. Establish the unexpended target amount brought forward (undelivered orders only) for each Survey and Design sub-project.
  - d. Other Specific Projects. Establish the unexpended target amount brought forward (undelivered orders plus unobligated targets) for each specific project which reflected an unexpended balance as of 30 September.
- 4. How to Open AC&I Expenditure Accounts. As of 1 October, bring forward prior year expenditure activity for all AC&I projects not financially completed and closed out during the prior fiscal year. Consider Selected Aids to Navigation sub-projects, Survey and Design sub-projects, continuing specific projects and sub-project as open (incomplete) when:
  - a. There is an unexpended balance (undelivered orders) for continuing specific projects (including unobligated target amount).
  - b. There is an uncleared balance in GL accounts 2400 or 4700 series.

10-G-4. c. Bring forward the prior year expenditure activity for Selected Aids to Navigation sub-project. Use the original project and sub-project number for Survey and Design projects and for other specific projects. Consider any prior year Miscellaneous Urgent Aids to Navigation project and administrative expense project as financially completed and closed out on 30 September. However, carry any uncleared GL account 2400 and 4700 expenditure balances at 30 September forward as prior year expenditures. Use a worksheet to accomplish the transfer as described below or data processing techniques may be developed to complete the transfer.

d. Responsibility and Action of the Accounting Clerk.

- (1) Prepare a worksheet for each sub-project not complete as of 30 September. Use the Operating Cost Report for 30 September to obtain cumulative expenditures to date.
- (2) Include the following data for accounts to be carried forward on the worksheet:
  - (a) Transaction Code "98".
  - (b) Balance forward date "001".
  - (c) Expenditure Account Code Data.
  - (d) Type of DIAS Account Code:
    - 1 Object Class "1".
    - 2 GL account "2".
    - 3 Prior Year Expenditures "3".
  - (e) Cumulative expenditure amount.
- (3) After listing each object class and general ledger account, place a credit amount in the expenditure column of the worksheet equal to cumulative expenditures to date. Place "9999" opposite this amount in the object class column.
- (4) Send the worksheets to the Automated Data Branch.
- (5) The Automated Data Branch keys data directly on data entry equipment to change stored Cumulative Summary Cost files.
- (6) The Automated Data Branch will prepare Operating Cost Report from Summary Cost files.

- 10-G-4. d. (7) The Automated Data Branch will send Operating Cost report to the control clerk.
- (8) The control clerk will verify the report for each project to determine that the net total expenditures reported is zero.
- (9) The control clerk will file the original of the report in the Operating Cost Report binder.
- e. New General Ledger Accounts. As of 1 October, open a new general ledger account for each account shown on the postclosing General Ledger Trial Balance. Ensure that the amounts brought forward agree with the postclosing General Ledger Trial Balance.

H. Release of Year-End Unobligated Target Balances.

1. Operating Expenses and Reserve Training Appropriations. Release the 30 September unobligated balances for OE and RT appropriations just prior to preparing the final preclosing 30 September target status report. Document the release of unobligated balances by preparing CG-4263; send a copy to Commandant (G-FAC).
2. AC&I Appropriation. Prior to closing target accounts for 30 September, accounting offices will prepare Journal Voucher (CG-4263) to release actual 30 September unobligated target balances for the various categories of AC&I projects as provided in chapter 3, Part II of this manual and/or current instructions. Release unobligated balances for the expiring AC&I appropriation just prior to preparing the final preclosing 30 September target status report.

CHAPTER 11. APPROPRIATION REIMBURSEMENTS - OPERATING EXPENSE  
APPROPRIATION

A. Introduction.

1. Definition. An appropriation reimbursement is an amount received for commodities; work or services furnished or to be furnished; individual; firm or corporation which by law may be credited to the Operating Expense (OE) appropriation.
2. Budgetary Limitations. Administrative target units receive authorization to finance reimbursable services or supplies under OG-80.00 or 88.00. See Part II, sections 3-T and 3-U of this manual.
3. Statutory Requirements. Generally, all monies received are deposited to the Treasury as miscellaneous receipts. However, certain statutory provisions authorize the Coast Guard to furnish materials, supplies, equipment, utilities, work or services to others and to reimburse the OE appropriation:

<u>AUTHORITY</u>	<u>DESCRIPTION</u>
10 U.S.C. 2481	<u>Sale of Utilities and Services.</u> Authorizes sale of utilities and services to the public under specified conditions.
14 U.S.C. 88	<u>Assistance to Red Cross for Certain Disaster Relief.</u> Authorizes the Coast Guard to deposit amounts received from the Red Cross for certain expenses as appropriation reimbursements. See section 11-E of this Part.
14 U.S.C. 641(b)	<u>Sale of Apparatus or Equipment not Readily Procurable in Open Market.</u> Authorizes the Coast Guard to sell certain equipment manufactured or in use in the Coast Guard which is not readily procurable in the open market and to deposit the proceeds as a reimbursement.
14 U.S.C. 642	<u>Damages to Coast Guard Property.</u> Authorizes the Coast Guard to deposit amounts collected from private persons for cost of repair or replacement of aids to navigation or other Coast Guard property as an appropriation reimbursement. See Section 11-D of this Part.

11-A-3. (cont'd)..

<u>AUTHORITY</u>	<u>DESCRIPTION</u>
14 U.S.C. 891	<u>Sales to the Coast Guard Auxiliary.</u> Authorizes the Coast Guard to furnish the Coast Guard Auxiliary such items as flags, pennants, uniforms and insignia at actual cost and to credit the proceeds received to the current appropriations from which purchase of these articles is authorized.
31 U.S.C. 686 Amended by 57 Comp.Gen. B 136318 14 AUG 78	<u>Sales to Other Government Agencies (OGA).</u> Authorizes the Coast Guard to furnish materials, supplies, equipment, work or services of any kind to other federal agencies. Indirect costs significantly related to services performed are included in charges.
31 U.S.C. 487	<u>Sale of Materials.</u> Authorizes the Coast Guard to sell old material, condemned stores, supplies and other property provided that the initial purchase was made from the operating expense appropriation.
40 U.S.C. 304(j)	<u>Assistance in Handling Abandoned or Forfeited Property.</u> Authorizes the Coast Guard to deposit as reimbursements amounts received for the costs of hauling, transporting, towing and storage of such property when transferred to another agency for official use.
14 U.S.C. 648	<u>Reimbursable Work Performed for Other Coast Guard Appropriations.</u> Authorizes the Coast Guard to finance work performed for other Coast Guard appropriations from the operating expense appropriation. See Part V, chapter 1 of this manual.
14 U.S.C. 649	<u>Transfer of Supplies and Equipment from Stock.</u> Authorizes the transfer of supplies and equipment from the operating expense appropriation to other Coast Guard appropriations.
14 U.S.C. 654	<u>Sales to Vessels.</u> Authorizes the Coast Guard to sell fuel, supplies and services to vessels and watercraft.

11-A-3. (cont'd)..

<u>AUTHORITY</u>	<u>DESCRIPTION</u>
33 U.S.C. 1251 33 U.S.C. 1321	<u>Reimbursement from Oil Pollution Fund.</u> Authorizes the Coast Guard to be reimbursed for costs of containment and clean-up related to oil and certain hazardous substance spillages, excluding wages for military and civilian employees. Civilian overtime is reimbursable. See Part XIII, chapter 1 for reimbursable expenses.
40 U.S.C. 481(c)	<u>Sale of Personal Property Being Replaced by Similar Property.</u> Authorizes the Coast Guard to use the proceeds from sale of personal property for purchase of similar property. See section 11-C of this Part.
42 U.S.C. 5147 24 CFR 2205 Subpart H	<u>Supplies and Services Furnished in Major Disasters.</u> Authorizes the Coast Guard, when directed or requested by the Federal Disaster Assistance Administration of the Department of Housing and Urban Development, to furnish supplies and services as may be determined necessary to states and local governments in any major disaster.
49 U.S.C. 1507	<u>Sales to Non-federal Aircraft.</u> Authorizes the Coast Guard to sell fuel, oil, equipment, shelter, other supplies and services to non-federal aircraft.
22 U.S.C. 2392 DOT Order 1900.6	<u>Supplies and Services Furnished in Foreign Disasters.</u> Provides that federal agencies may be reimbursed by AID on a mutually agreeable basis for materials, equipment, supplies and services furnished for foreign disaster relief activities.
46 USC 382b-1	<u>Reimbursement From Overseas Inspections.</u> Requires collection of travel and subsistence expenses incurred in overseas inspection activities on U.S. vessels performed at the request of the owner or operator of the vessels. These reimbursements are authorized to be credited to the operating expense appropriation.

<u>AUTHORITY</u>	<u>DESCRIPTION</u>
Public Law 94-524 Presidential Protection Act 1976	<u>Reimbursement for Operational Costs of Assistance Rendered the U.S. Secret Service.</u> Authorizes reimbursements for costs associated with protective assistance requested by the Secret Service. No reimbursement will be made for assistance provided the Secret Service nor its duties directly related to protection of the President, Vice President, or other officers immediately next in order of succession to the office of the President. Detailed semi-annual reports on expenditures made pursuant to the Act will be made by the Commandant to the Congress on 31 March and 30 September of each year.
46 CFR 67.77	<u>Yacht Privileges and Obligations.</u> Establishes yacht documentation fees at paragraph 67.77-5 to be credited to the Coast Guard Operating Expense Appropriation. These fees are required under PL 96-400, Coast Guard Appropriation Act of 1981, which prohibits the use of the operating expense appropriation for expenses of yacht documentation except to the extent fees are collected from yacht owners.

B. General Accounting for Reimbursable Transactions.

1. Accounting Depends Upon Origin of Resources Used. The accounting for reimbursable transactions depends on the source of material or services furnished to others. The following accounting procedures cover most reimbursable transactions. The accounting for special types of reimbursable transactions is in sections C through E of this chapter.
  - a. Direct Financing from OG 80.00 or 88.00 Target. When furnished commodities or services are financed by direct obligation and expenditure from OG 80.00 or 88.00 target, the party receiving the commodities or services will be billed for the cost. Expenditures are charged to cost center 77950 (Cost Center 77950 is used by district accounting office only. Headquarters replaces cost center 77950 with Individual Debtor Codes, i.e., 9DN01, 9CC01, 9TS01, etc.) to identify customer agencies. This footnote is not repeated within this chapter. Deposit collections received as a reimbursement to appropriation 69X0201, OG 80.00 or 88.00 and the fiscal year charged for the reimbursable expenditures.

11-B-1. a. (cont'd)..

NOTE: OG-88 is a special purpose reimbursable fund established by a Quarterly Administrative Target issued to Headquarters and/or field units by Commandant (G-FP). This operating guide should only be used when Administrative Targets are issued to accumulate special purpose information by Commandant (G-FP).

- b. Initial Financing From Regular Operating Expense Operating Guides. When commodities or services furnished are financed from regular operating expense operating guide targets, the funds used must be restored. This is done by journal voucher entry crediting the operating guide, cost center and object class initially charged. The amount restored must be the same as the amount charged. When billing is rendered, process the following entry to establish reimbursable charge to OG 80.00 or 88.00 and restore funds to the regular operating expense operating guide:

DR: OG 80.00 or 88.00, cost center 77950 and object class  
CR: Regular operating expense operating guide, cost center and object class originally charged

NOTE: DR and CR the same fiscal year that was current at the time that the goods as services were furnished, i.e. when reimbursement was earned.

Deposit collection received as a reimbursement to appropriation 69X0201 or 69M0201, OG 80.00 or 88.00 and fiscal year charged for commodity or services furnished.

- c. Issues From OE Appropriation Inventory. When supplies or equipment furnished are issued from operating expense inventories, restore funds to the financing operating guide for the value of the material issued. When reimbursable issue from inventory is recorded, process the following entry to restore the funds to the regular operating expense inventory operating guide:

DR: OG 80.00/88.00, cost center 77950 and object class  
CR: Inventory operating guide and GL Issues Account 75XX

NOTE: DR and CR the fiscal year operating guide current at time of issue.

Deposit collection received as a reimbursement to appropriation 69X0201 or 69M0201, OG 80.00 or 88.00 and fiscal year current when issue of material was made.

11-B-2. Excess Collections.

- a. Operating Expense Appropriation. Where the Coast Guard assesses a surcharge for commodities or services furnished to others, and amount billed and collected is in excess of the original charge to the operating expense appropriation, deposit the excess amount to the appropriate general fund receipt account.
  - b. Oil Pollution Fund. Deposit all amounts received from damaging parties pertaining to recoverable costs for spillages of oil and certain hazardous substance to special fund "69X5168 Oil Pollution Fund, Coast Guard". See Part XIII, chapter 1 of this manual.
3. Collections Covering Services of Coast Guard Mobile Facilities. Generally, costs budgeted for as chargeable to an appropriation cannot be recovered as a reimbursement to that appropriation should collections be received. Such amounts must be deposited to appropriate general fund receipt accounts when collected. For example, personnel and equipment costs, funded by the Operating Expenses Appropriation and which would have been incurred during normal operations are not reimbursable to the appropriation. However, out-of-pocket costs incurred in connection with the services performed are reimbursable to the appropriation. Out-of-pocket cost include, but are not limited to, the following:
- a. TD or TAD Travel. Costs of the mobile equipment crew in connection with the mission.
  - b. Transportation. Enroute costs connected with the mobile equipment, such as, landing or mooring fees, overflight fees (when charged on foreign flights), customs overtime and other similar charges incurred in connection with the mission.
  - c. Operating Costs. Fuel expended by the mobile equipment in connection with the mission.
  - d. Salaries and Wages. Overtime services for civilian personnel when required in connection with the mission.
  - e. Maintenance Costs. Incremental costs of the mobile equipment (to be computed locally based on actual annual usage of the item of mobile equipment and converted to estimated dollars per usage hour) to the extent that costs are increased by the hours they are utilized.
  - f. Supplies and Materials. Supplies, materials, equipment and services used specifically in connection with the mission.

11-B-4. Other Collections. Normally collections offsetting costs incurred for services of Coast Guard cutters, boats, aircraft and other mobile equipment are deposited in general fund receipt accounts and not treated as appropriation reimbursements. However, under the circumstances detailed below, such collections are treated as appropriation reimbursements. Accounting offices will review billings and collection deposits to ensure that only collections for out-of-pocket costs are deposited as appropriation reimbursements.

- a. Interservice Support Agreements. When services of Coast Guard cutters, boats, aircraft and other mobile equipment are provided another Government agency under an Interagency Support Agreement, deposit out-of-pocket costs collected as a reimbursement to the Coast Guard Operating Expense Appropriation.
- b. Oil Pollution Incidents. When services of Coast Guard cutters, boats, aircraft and other mobile equipment are provided in connection with an oil pollution incident, the out-of-pocket costs incurred and initially charged to the Coast Guard Operating Expense Appropriation will be treated as a reimbursement to the Coast Guard Operating Expense Appropriation. See Part XIII, chapter 1 of this manual for other specific examples of out-of-pocket costs.

Deposit all collections received from damaging parties, for billings covering recoverable costs connected with an oil pollution incident to special fund account 69X5168. Do not combine Off-Shore Oil Pollution Compensation Fund reimbursement. See Part XIV, chapter 1 of this manual.

- c. Coast Guard Administrative Aircraft. Treat all amounts received from federal agencies covering out-of-pocket costs in connection with aircraft user charges as a reimbursement to the Coast Guard Operating Expense Appropriation. Deposit all other amounts received from federal agencies in connection with aircraft user charges and all amounts received from non-federal sources for aircraft user charges to the appropriate general fund receipt account.
- d. Overseas Inspection of U.S. Vessels. When the services of Coast Guard inspection personnel are required to conduct U.S. vessel inspections, at owner/operator request, collect the cost of travel and subsistence incurred as a reimbursement to the Operating Expense Appropriation.
  - (1) Issuance of TONOs. TONOs for overseas inspections will be issued only by CCGD14, Commander, Activities Europe (ACTEUR), MIO Rotterdam (when delegated by ACTEUR) or Commandant (G-MVI).

- 11-B-4. d. (2) Billing. Commandant (G-FAC) will bill and collect for Headquarters and ACTEUR. Commander (f) will bill and collect for the 14th Coast Guard District.
- (3) Endorsements. Travel orders will be endorsed as follows: "Additional cost connected with these orders shall be billed to: (Company Name and Complete Address)."
- (4) Owner Provided Lodging and Subsistence. Inspectors may accept lodging and subsistence in kind only. The travel voucher must identify all in kinds services provided, the number of days/meals provided and the reason for their use.
- (5) Accounting Data. Use the following appropriation citations on travel orders:
- |                      |                |      |
|----------------------|----------------|------|
| Headquarters Issued: | 80 48 00 9CP02 | 2118 |
| Field Issued         | 80 64 00 77950 | 2118 |
- (6) Memorandum of Agreement (MOA). Memorandum of Agreement is required between Coast Guard and owner/operator.

e. Presidential Protection. When the services of Coast Guard vessels, aircraft, personnel and equipment are requested in support of the Secret Service protective duties, collect the incremental cost of such assistance as a reimbursement to the Operating Expense Appropriation. Except, no reimbursement is made for assistance directly related to the protection of the President, the Vice President or other officer immediately next in order of succession to the Office of the President.

- (1) Potential Protectees.
- (a) The President of the United States.
  - (b) The President-elect.
  - (c) The Vice President or other officer next in order of succession to the Office of President.
  - (d) The Vice President-elect.
  - (e) Members of the immediate family of the officials ((a) through (d)) above.
  - (f) A former President and wife during that official's life.
  - (g) Widow/widower of a former President until death or remarriage.
  - (h) Minor children of a former President until they reach sixteen years of age.
  - (i) Visiting heads of foreign states or Governments.

- 11-B-4. e. (1) (j) Other distinguished foreign visitors to the U.S. and official representatives of the U.S. performing special missions abroad.
- (k) Major-Presidential or Vice Presidential candidates when determined by the U.S. Secret Service.
- (2) Reimbursable Costs.
- (a) Aircraft or vessel fuel.
- (b) Daily maintenance consumables.
- (c) Travel.
- (d) Civilian overtime.
- (e) Rental Cars/vehicles.
- (f) Acquisition and installation of permanent protective devices such as electronic devices and fences.
- (3) Non-reimbursable Costs.
- (a) Expenses for the protection of the President, the Vice President or other officers immediately next in order of succession to the Office of the President.
- (b) Basic salaries of personnel providing temporary support.
- (4) Reports. Accounting offices will submit monthly reports on RCS:G-FAC-6210 to Commandant (G-FAC) reflecting services performed and costs incurred. Report only assistance terminated during the month.
- (5) Establishing Cost. Develop costs using standard rates contained in COMDTINST 16465.2 (series).
- (6) Billings. Commandant (G-FAC) will bill and collect for all reimbursable costs.
- (7) Timing of Reports. Submit RCS:G-FAC-6210 monthly in time to reach Headquarters by the 20th of the following month. Negative reports are not required.
- (8) Recording Expenses. Record expenses at the site accounting office and send ITV to Headquarters. Expenditures are charged to cost center 77950 by object classification.
- f. Yacht Documentation. When the services of Coast Guard personnel are required to make yacht documentation, collect a fee to reimburse the Operating Expense Appropriation.

11-B-4. f. (1) Fee Schedule.

- (a) Original documentation fee is \$75.00.
- (b) Documentation renewal fee is \$15.00.
- (c) Documentation endorsed for change of master fee \$15.00.

(2) Deposit of Collections. Deposit yacht documentation fees to the credit of Operating Expense Appropriation 69X0201.

(3) Pro-forma Accounting Entries. The entries to record collections of yacht documentation fees are:

DR: GL Account 2120  
CR: GL Account 7731  
DR: GL Account 6312  
CR: GL Account 6329

C. Accounting for Sale of Property Being Replaced by Similar Property.

1. Statutory Provisions. 40 USC 481(c) authorizes the use of proceeds from the sale of personal property for the purchase of similar property provided the replacement purchase is made or an obligation is incurred by fiscal year-end following the fiscal year the sale was made.

2. Sale and Replacement Made by Same Accounting Office. When the sale of old equipment and purchase of replacement is handled by the same administrative target unit follow these procedures:

a. Old Item Sold Before New Item Purchased.

(1) Deposit of Collection. Deposit amount of sale to budget clearing account 69F3875(02).

(2) Financing New Item. When replacement items are purchased, charge the gross cost of new item to the current operating expense maintenance operating guide target then follow Step (1) or (2), whichever applies:

STEP (1) - Obligation for Replacement Incurred Within Prescribed Period (section 11-C-1. above). Prepare a journal voucher in the amount of proceeds from the sale and record entry as follows:

DR: OG 80.00 or 88.00, cost center 77950 and object class.  
CR: Maintenance operating guide, cost center and object class initially charged with replacement cost.

11-C-2. a. (2) (cont'd)..

NOTE: DR and CR must be to fiscal year operating guide current when replacement obligation was recorded. Prepare CG-4412 to transfer amount of sale from 69F3875(02) to appropriation 69X0201, OG-80.00 or 88.00.

STEP (2) - Obligation not Incurred Within Period (section 11-C-1. above). If obligation is not incurred within prescribed period, process CG-4412 to transfer amount of sale from 69F3875(02) to receipt account 692642 or 692649, as appropriate.

b. New Item Purchased Before Old Item Sold.

(1) Financing New Item. Obligate the gross cost of replacement equipment against the current fiscal year operating expense maintenance operating guide target. If there is a current shortage of maintenance operating guide targeted funds, use this procedure to restore maintenance operating guide funds.

(a) Obtain estimate of amount to be received from sale of the old item.

(b) Establish a temporary credit obligation under the maintenance operating guide target and debit obligation under OG-80.00 or 88.00, in the amount of estimated proceeds from sale.

(2) Procedure When Collection is Received.

(a) Deposit of Collection. Deposit proceeds of sale as a reimbursement to appropriation 69X0201, OG-80.00 or 88.00 fiscal year obligated for replacement equipment.

(b) Adjusting Maintenance Operating Guides. Process entry for actual amount of proceeds from sale to:

DR: OG-80.00 or 88.00, cost center 77950 and object class.

CR: Maintenance operating guide, cost center and object class charged with cost of new equipment.

DR and CR must be to the fiscal year target current when replacement item was purchased.

NOTE: Liquidate the temporary debit and credit obligations established under OG-80.00 or 88.00 and the maintenance operating guide.

- 11-C-3. Sale Involving Headquarters Purchase. When a field office sells old equipment and the new equipment will be purchased by Commandant (G-FLP), the field accounting office must:
- a. Deposit of Collection. Deposit amount collected to budget clearing account 69F3875(02) to credit of the field accounting office.
  - b. Transfer Deposit to Headquarters. Transfer the deposit to Commandant (G-FAC) by Credit ITV. See chapter 9 of this chapter. The ITV must completely describe the item sold. This will enable Commandant (G-FAC) to apply the proceeds to the cost of the replacement item.
4. Cross Reference All Documents. To relate purchase of new equipment to sale of old equipment, for audit trial purposes, cross reference all documents (JVs, DTs, CG-4412s and obligations) covering the transaction.
- D. Accounting for Damaged Aids to Navigation and Other Coast Guard Property.
1. Scope. This chapter contains accounting procedures peculiar to reimbursable transactions involving damage to aids to navigation, and for this reason, the accounting entries cover restoration of funds to OG-46.00 only. If other types of property are involved, follow the same principles but restore funds to the operating expense operating guide target used to finance the transaction.
  2. Charges for Aids to Navigation Work. 33 CFR 74 provides the guidelines for computing repair or replacement costs of restoring damaged Aids to Navigation equipment. When work is performed by an industrial base, use the work order cost for billing.
  3. Financing When Collection Made Before Work is Done. In this case, handle financing as follows:
    - a. Deposit of Collection. Deposit proceeds to budget clearing account 69F3875(02).
    - b. Use OG 80.00 or 88.00 Funds. Obligate OG-80.00 or 88.00 funds to finance cost of repair or replacement. Do not obligate more than the amount of advance deposit. Charge expenditures which exceed this amount to target OG-46.00.
    - c. Adjustments When Work Is Completed. Prepare CG-4412 to transfer from 69F3875(02) to OG-80.00 or 88.00 the lesser of the following two amounts:
      - (1) Amount of advance deposit.
      - (2) Cost of repair or replacement.

11-D-3. d. Credit reimbursement of OG-80.00 or 88.00 to the fiscal year obligated for cost of repair or replacement. If excess funds remain in 69F3875(02) make refund to the remitter.

4. Financing When Collection Made After Work is Done. When work is done before billing, the party responsible for damage must:

a. Use OG-46.00 Funds. Charge all cost of repair or replacement to target OG-46.00. When work is complete, send a bill to the responsible party covering the cost of repair or replacement of the damaged item.

b. Deposit of Collection. Deposit collection to credit of OG-80.00 or 88.00 for fiscal year current when collection is received.

c. Restoring OG-46.00 Funds. Prepare a journal voucher to restore OG-46.00 funds used to finance the job. The amount restored must equal the amount collected. Journal voucher entry is:

DR: OG-80.00 or 88.00 cost center 77950 and object class.  
CR: OG-46.00 cost center and object class initially charged with cost of repair or replacement.

DR and CR entry must be to the fiscal year target operating guide current when collection is received.

5. Financing Non-Controversial Damage Cases. Finance repair and replacement cost from OG-80.00 prior to receipt of collection when definite liability for damaged property is admitted and the individual responsible for the damage agrees, in writing, to pay for costs of repair and/or replacement.

a. When repair or replacement is completed, bill the damaging party and establish accounts receivable for the full amount with the following entry:

DR: GL Account 232X: Accounts Receivable  
Reimbursements-Billed  
CR: GL Account 77XX: Sales of Material and Services

b. Deposit amounts collected to appropriation 69X0201, OG-80 for the fiscal year the reimbursement was earned. If the damaging party refuses to pay all or a part of the amount billed, notify the legal officer, and follow debt collection procedures in chapter 7 of this Part. If the amount due is not paid, transfer the non-reimbursed expenditures from OG-80 to OG-46.00 using the following entry:

11-D-5. b. (cont'd)..

DR: OG-46.00, current fiscal year, cost center and object class

CR: OG-80.00, fiscal year funds originally obligated, cost center 77950 and object class.

E. Accounting for Reimbursements from Red Cross for Certain Disaster Relief Expenses.

1. Expense Reimbursable by Red Cross. Normally, Coast Guard appropriations will be charged with expenses incurred by Coast Guard forces when engaged in disaster relief operations. See 14 USC 88. The American Red Cross has agreed to reimburse the Coast Guard for the following expenses if incurred at the request of the Red Cross:

a. Transportation of equipment to and from the district in which the disaster occurs, including loading and unloading charges.

b. Transportation and travel costs of personnel. See Travel Manual, DOT Order 1500.6 and Joint Travel Regulations (JTR).

c. The above expenses are proper for financing under OG-80.00 or 88.00 targets and subject to reimbursement by the Red Cross.

2. Record of Payments. Maintain a worksheet record of reimbursable expenditures to include date of payment, voucher number, vendor's name, amount and brief description of each expense.

3. Send Monthly Bill to Commandant (G-FAC). At the end of each month prepare a CG-3621 to bill the American National Red Cross. Attach two copies of the worksheet to the bill. Use a copy of CG-3621 to establish an account receivable. The bill will request that remittance be mailed to the accounting office that prepared it.

4. Deposit of Collection. Deposit collection received from the Red Cross as a reimbursement to appropriation 69X0201, OG-80.00 or 88.00 and fiscal year originally charged.

F. Unbilled Reimbursements.

1. Accounts Receivable to Include Unbilled Reimbursable Costs. Normally, expenditure entries are recorded to OG-80.00 or 88.00 when material or services are furnished and the reimbursement is earned. The bill covering the cost is not necessarily prepared at the time the expenditure is recorded. This is particularly true when a number of transactions are involved...billing is delayed until the job is done. Consequently, there will be expenditures recorded in cost

11-F-1. (cont'd)..

center 77950 at month-end for which billing has not been prepared. Reflect these unbilled reimbursable expenditures as accounts receivable in monthly financial statements. The accounting procedures which follow will complete this objective.

11-F-2. Record of Unbilled Reimbursements. To determine the amount of unbilled reimbursable expense, maintain a continuing worksheet record of reimbursable expenditures recorded under cost center 77950. The worksheet should classify expenditures by person or party to be billed. Make provisions on the worksheet to record the date a billing document is prepared for each expenditure.

a. Schedule of Unbilled Items. Prior to the month-end closing, prepare a schedule of all unbilled costs based on the worksheet record. Include the name of the person to be billed and amount on the schedule and classify each amount to obtain totals for each of the following general ledger account classifications:

(1) Field and Headquarters.

(a) Accounts Receivable - GL Account 2320, by fiscal year and appropriation.

(b) Revenue accounts - GL Accounts 7710, 7720 and 7730.

b. Establishing Accounts Receivable. Post schedule totals as a one line entry to the AR Register-Reimbursements (Columns 5 through 10). Reverse this one line entry at the beginning of the next month to remove the amount of these unbilled reimbursements from the accounts.

CHAPTER 12. ACCEPTANCE AND ACCOUNTING FOR GIFTS

A. Gifts to the Coast Guard.

1. Authority to Accept Gifts. A federal agency may not accept gifts without statutory authority to do so. The Coast Guard is authorized to accept gifts under the following statutes:
  - a. 49 U.S.C. 326(a). The Secretary of Transportation may accept and use conditional or unconditional gifts of property for the Department of Transportation. The Secretary may accept a gift of services in carrying out aviation duties and powers. Property accepted under this section and proceeds from that property must be used, as nearly as possible, under the terms of the gift. See COMDTINST 5370.6 and 5050.2F for reporting and authorization procedures.
  - b. 5 U.S.C. 4111. The Secretary of Transportation may accept payments of certain travel expenses in reasonable excess of authorized amounts and an employee may personally accept in-kind gifts of these expenses from organizations with which the employee does not have a conflict of interest and which the Secretary of the Treasury has determined to be tax exempt under 26 U.S.C. 501(c) (3). The types of expenses which may be accepted are travel, subsistence, and other expenses which are incident to officially sanctioned training or attendance at meetings. Except under authority of 5 U.S.C. 4111, regardless of whether there is a conflict of interest with a donor, Coast Guard employees may never personally accept gifts of travel, subsistence, and transportation expenses (reimbursement, prepaid expenses or in-kind gifts) while on official duty. If the donor is not someone with whom the offeree has a conflict, the Department may accept the gift under the Secretary's gift authority.
  - c. 14 U.S.C. 92(d) (f). The Secretary of Transportation may accept gifts of vessels and land or interests in land when required for the purpose of carrying out any project or purpose for which an appropriation has been made. Authority is delegated to the Commandant by 49 CFR 1.46(b).
  - d. 14 U.S.C. 93(h) (i). The Commandant may accept gifts of patrol boats and other small craft, aids to navigation, appliances, equipment and supplies.
  - e. 10 U.S.C. 2601. The Secretary of Transportation may accept, hold, administer and spend any gift, devise or bequest of real or personal property (including cash), made on condition that it be used for the benefit, or in connection with the establishment, operation or maintenance of a school, hospital, library, museum, cemetery or other institution or organization under the jurisdiction of his department. Authority is delegated to the Commandant by 49 CFR 1.46(b) and 33 CFR 17.

- 12-A-2. Delegated Authority. The authority to accept and administer, on behalf of the Commandant, gifts of cash and other personal property, other than securities, made under authority of 10 U.S.C. 2601 is delegated as shown below. Refer all other offers of gifts to Commandant (G-F), except offers of travel/transportation and subsistence expenses which must be referred to Commandant (G-CCS).
- a. Academy. The Superintendent of the Coast Guard Academy may accept gifts if such gifts are for the sole benefit of the Academy.
  - b. Field Units. District commanders and commanding officers of major Headquarters units may accept gifts of \$2,000 or less which do not require more than a negligible expenditure for its acceptance and maintenance.
3. Definitions. The following definitions apply in this chapter:
- a. Employee.
    - (1) A Coast Guard military officer or enlisted member;
    - (2) An individual employed by the U.S. Coast Guard in a civilian capacity, in accordance with 5 U.S.C. 2105;
    - (3) An expert or consultant who is under contract with the U.S. Coast Guard under 5 U.S.C. 3109; and
    - (4) The spouse of an employee (unless the employee and his or her spouse are separated), or a dependent of an employee.
  - b. Gift. A tangible or intangible present (other than a decoration) tendered by or received from a domestic source or from a foreign government.
  - c. Employing Agency. The U.S. Coast Guard.
  - d. Other Institution or Organization. "Other Institution" as used in 10 U.S.C. 2601 includes any institution or organization under the jurisdiction of the Coast Guard which is similar or comparable to a school, hospital, library, museum or cemetery (e.g., a chapel). "Other organization" means any defined organizational unit or activity under the Coast Guard, including non-appropriated fund activities (e.g., Mutual Assistance Fund). Research and development facilities are included within the term "other institution or organization."
  - e. Foreign Government.
    - (1) Any unit of foreign governmental authority, including any foreign national, State, local or municipal government;

- 12-A-3. e. (2) Any international or multinational organization whose membership is composed of any unit of a foreign government; and
- (3) Any agent or representative of any unit or organization of a foreign government, while acting as such.
- f. Decoration. An order, device, medal, badge, insignia, emblem, or award tendered by or received from a foreign government.
- g. Minimal Value. A retail value in the United States at the time of acceptance as prescribed by the GSA Administrator. (Minimal value is redefined at a 3-year interval in regulations prescribed by the GSA Administrator, in consultation with the Secretary of State). The current limitation is \$165.
- h. The Act. 5 U.S.C. 7342, Foreign Gifts and Decorations Act. (Public Law 90-83 as amended).
4. Gift Fund. Gifts and bequests of money, the proceeds of the sale of property received as gifts or devises, and interest and dividend income realized from securities received as gifts under authority of 10 U.S.C. 2601, must be deposited in the Treasury to symbol 69X8533, Coast Guard General Gift Fund. The Coast Guard may disburse funds deposited to the Gift Fund for the benefit or use of the designated institution or organization, subject to the terms of the gift, devise or bequest. In order to generate additional income to carry out the purposes of the gift, Commandant (G-F) may request the Secretary of the Treasury to purchase United States securities chargeable to balances in the Gift Fund. Make the following entries to record investments in Treasury securities:
- DR: GL Account 2170 - Investments in Treasury securities  
CR: GL Account 2120 - Funds with U.S. Treasury
5. Conveyance and Transfer of a Gift. Necessary fees, charges and expenses in connection with conveyance or transfer of any such gifts, devises or bequests are properly chargeable to the Operating Expense Appropriation.
6. Taxes. 10 U.S.C. 2601 states that, for the purposes of federal income, estate and gift taxes, property accepted must be considered as a gift or bequest to the United States. Advise donors to consult private tax experts for specific advice concerning tax matters.

12-A-7. Acceptance Policy.

- a. Exercise discretion in the acceptance of a gift. Do not accept gifts or bequests when:
  - (1) A recognized need or objective of the Coast Guard can not be served at a cost savings, or other benefits in carrying out the works of the Coast Guard are not expected to be attained.
  - (2) The Coast Guard cannot reasonably comply with the donor's requirements.
  - (3) Use of the gift in the manner specified by the donor would be inappropriate.
  - (4) The propriety of acceptance is questionable because of the source of the gift or for any other reason.
- b. Gifts falling in the above categories are to be rejected. Also, carefully evaluate an offer of a gift requiring substantial expenditure of funds or administrative effort to determine if acceptance is desirable.
- c. An employee involved in any aspect of Contract Administration, including Quality Assurance shall not accept any gift, of any kind, domestic or foreign, at any time.

8. Gifts of Money and Securities. The commanding officer of the Coast Guard activity receiving a gift or offer of a gift under 10 U.S.C. 2601, must acknowledge receipt of the gift or offer. When the recipient has not been delegated the authority to accept the gift, refer the gift to the appropriate activity specified in section 12-A-2 for acceptance and advise the donor in the acknowledgment.

- a. Pending Commandant (G-F) determination of gift acceptability, field offices will deposit cash or other negotiable instruments to CG Deposit Fund Account 69X6875(02), Suspense. Forward a letter to Commandant (G-F) along with the following documents:
  - (1) Copy of acknowledgment letter to the donor.
  - (2) A written statement from the donor stating specific conditions regarding the purpose and intended use of the gift.
  - (3) Recommendation as to acceptance or rejection.
  - (4) Securities such as stocks or bonds.
- b. Commandant (G-F) will notify the field unit as to the acceptability of the gift. If cash or negotiable instruments are involved, notification will include:

- 12-A-8.b. (1) Authority to deposit cash, checks and other negotiable instruments to account symbol 69X8533, Coast Guard General Gift Fund.
- (2) Authority to pick up a target account, program code number, and title of the account to be established.
- (3) Authority to obligate and disburse the amount of the gift from the Gift Fund in accordance with the expressed wishes of the donor.

c. Gifts Accepted by Field Units. The Academy and other major field units accepting gifts of cash, checks or other negotiable instruments under the authority of section 12-A-2. above, will:

- (1) Deposit such gifts to Coast Guard General Gift Fund 69X8533.
- (2) Pick up a target amount under 69X8533 in the amount of the gift.
- (3) Obligate and disburse the amount of the gift from the Gift Fund in accordance with the wishes of the donor.
- (4) Send a copy of target pick-up journal voucher to Commandant (G-FAC). State the source and purpose of the gift for Headquarters information or attach copies of the correspondence relating to the gift.

9. Accounting for Field Deposits. The following are general ledger entries required to account for amounts deposited:

a. By Field Accounting Office.

(1) Accounts Receivable Register-Revenue

DR: GL account 2330 - Revenue Receivable  
 CR: GL account 7900 - miscellaneous Revenue

(2) Cash Control - Repayments (69X8533).

DR: GL account 2120 - Funds with U.S. Treasury  
 CR: GL account 2330 - Revenue Receivable  
 Also DR: GL account 6316 - Capital - Appropriations  
 Trust Fund Receipt  
 CR: GL account 6324 - Capital - Unallotted  
 Appropriations

Prepare journal voucher to record target pickup in accordance with section 12-A-C. in this Part.

DR: GL account 9299 - Reciprocal Budgetary Account  
 CR: GL account 6322 - Appropriations Unexpended

12-A-9.b. By Commandant (G-FAC).

DR: GL account 6324 - Capital - Appropriations Unexpended  
CR: GL account 92XX - Reciprocal Account - Budgetary  
Control

Above entries are based on the copy of the target pickup journal voucher.

10. Accounting for Headquarters Deposits. The following general ledger entries will be made to account for amounts deposited by Commandant (G-FAC) to the Coast Guard Gift Fund:

a. Accounts Receivable Register-Revenue

DR: GL account 2330 - Revenue Receivable  
CR: GL account 7900 - Miscellaneous Revenue

b. Cash Control - Repayments (69X8533)

DR: GL Account 2120 - Funds with U.S. Treasury  
CR: GL Account 2330 - Revenue Receivable

ALSO

DR: GL Account 6316 - Capital - Appropriations Expended  
CR: GL Account 6324 - Capital - Appropriations Unexpended

11. Accounting for Expenditures. Accounting offices will maintain target and expenditure accounts in accordance with Part III of this manual, covering authorized Coast Guard Gift Fund targets to field units.

a. Program Codes. Coast Guard Gift Fund program code numbers are assigned by Commandant (G-FAC). Numbers are assigned to identify funds allotted for specific purposes. Place the assigned program code numbers in the target operating guide field on accounting documents. Omit the coast center field. Program code 040 is assigned for control of one time gifts to Morale or Welfare Funds. Gifts of more permanent nature will be assigned program code numbers on request to Commandant (G-FAC).

b. Object Class. Use the object class numbers and titles prescribed in Part II of this manual, for the AC&I appropriation to classify expenditures.

c. Gift Fund Reports. Prepare a Target Status Report and Operating Cost Report for the Coast Guard Gift Fund in accordance with Part IV of this manual, in formats similar to those prescribed for the AC&I appropriation.

12-A-12. Securities. Commandant (G-F) or designee exercises voting rights with respect to proxies, determining the disposition of all stock options and when to convert such securities to cash, unless the donor's request prohibits the sale. Commandant (G-FAC) is designated custodian of all securities such as bonds, shares of stocks, and similar evidence of value. Proceeds from the sale of securities are deposited to 69X8533. Gifts of securities are recorded in the GL accounts at the market value on acquisition date as follows:

DR: GL account (for acquisition value) - Investments -  
General Gift Fund

CR: GL account 6529 - Capital - Invested and Donated -  
Adjustments - All Other

Note: Any increase in value over cost will be shown  
in a footnote.

When the general ledger accounts are closed each year, Commandant (G-FAC) will record the value of investments on 30 September using the "Lower of Cost or Market" concept as follows:

DR: GL account 6529 (for amount of decrease in value)

CR: GL account 2720

13. Real and Personal Property Other Than Cash and Securities.

Gifts of real and personal property, other than cash and securities are acceptable under several statutes. If it is determined that the gift cannot be accepted under 10 U.S.C. 2601 as delegated under subpara B, send the offer to Commandant (G-FAC) for determination. Advise the donor of this referral action.

a. Acceptance by Commandant (G-FAC). When forwarding requests for determination, enclose the following with a letter:

- (1) Copy of acknowledgment letter to the donor.
- (2) A written statement from the donor stating specific conditions regarding the purpose and intended use of the gift.
- (3) Recommendation as to acceptance or rejection.

Except in unusual circumstances, do not accept custody of a gift between the time it is offered and the time it is accepted. If custody is assumed by the Coast Guard, notify the donor that the Coast Guard cannot assume responsibility for any loss or damage to the gift before it is officially accepted.

12-A-13.b. Accounting for Gifts. Gifts of real or personal property, other than cash and securities, will be accounted for in the real or personal property records of the Coast Guard until disposed. Notate the statutory authority under which the gift was accepted. Record the value of the gift under appropriation symbol 69X8533 in the general ledger as follows:

DR: GL accounts 31XX, 32XX or 33XX - Real Property Asset  
CR: GL account 6523 - Capital - Invested and Donated -  
Adjustments - Real Property

OR

DR: GL account 35XX - Other Property Assets  
CR: GL account 6524 - Capital - Adjustments - Other  
Property Assets

c. Sale of Gift Property. Sales or other disposals of property received as gifts or bequests must be approved by the Secretary. When the gift has served its purpose, follow the usual Coast Guard disposal procedures. Credit the sale proceeds to the Coast Guard General Gift Fund 69X8533 and treat as a money gift.

B. Gifts for Defense Purposes.

1. Authority. 50 U.S.C. 1151-1156 authorizes the acceptance of gifts on condition that it be used for a particular defense purpose. The gift acceptance authority does not modify or repeal the Coast Guard's authority to accept conditional gifts under any other provisions of law.
  - a. Acceptance by Treasury. The Secretary of Treasury is authorized to accept or reject on behalf of the United States any gift of money or other intangible personal property made on condition that it be used for a particular defense purpose. Treasury Department Circular No. 957 states the regulations governing the acceptance of conditional gifts of money or other intangible personal property offered under 50 U.S.C. 1151.
  - b. Acceptance by General Services Administration (GSA). The GSA Administrator is authorized to accept or reject on behalf of the United States any gift of real or personal property, made on condition that it be used for a particular defense purpose. 41 CFR 101-47.7 and 41 CFR 101-43.313-4 state the regulations governing the acceptance of conditional gifts of other property, real or personal offered under 50 U.S.C. 1151.

12-B-2. Gifts of Money and Other Intangible Property. The commanding officer of any Coast Guard activity receiving an offer of a conditional gift of money or other intangible personal property within the purview of 50 U.S.C. 1151 must acknowledge receipt of the offer. The acknowledgment must advise the donor of its referral to the Treasury Department but will not indicate acceptance or rejection of the gift on behalf of the United States. Send the offer with cover letter to the Treasury Department, Financial Management Service, Washington, D. C. 20226. Include a recommendation in the letter to accept or reject the acknowledgment and original correspondence. The Treasury Department will advise the donor and the Coast Guard of the disposition of the gift. If the gift is rejected, the Treasury will return the gift to the donor.

a. Definition of "Other Intangible Property". "Other intangible personal property" includes negotiable instruments, money orders, bonds, shares of stock or similar evidences of value.

b. Vacant

3. Gift of Property, Real or Personal. The commanding officer of any Coast Guard activity receiving an offer of a conditional gift of property (other than money or intangible property) for a particular defense purpose within the purview of 50 U.S.C. 1151 must acknowledge receipt of the offer and advise the donor of its referral to the nearest GSA regional office. The acknowledgment will not indicate acceptance or rejection of the gift on behalf of the United States. Include a recommendation to accept or reject the gift in the transmittal letter and attach a copy to the acknowledgment. GSA will follow through and advise the donor and the Coast Guard of action taken.

4. Doubtful Cases. In case of doubt as to whether a conditional gift may properly be accepted under other laws pertaining to the Coast Guard or under 50 U.S.C. 1151 -1156, send a request for determination to Commandant (G-F).

| C. Foreign Gifts and Decorations.

| 1. Authority. Foreign Gifts and Decorations may be accepted in  
| accordance with the following:

| a. 5 U.S.C. 7342, Foreign Gifts and Decorations. (Public Law  
| 90-83 as amended).

| b. Executive Order No. 11222, 30 Federal Register 6469 (1965).

| 12-C-1. c. GSA Regulation, "Utilization, Donation, and Disposal of  
| Foreign Gifts and Decorations". 41 CFR 101-49, as amended.

| d. Commandant Instruction 5370.6 series, "Standards of  
| Conduct" (RCS-G-L-12007).

| 2. Delegated Authority. The authority to accept, dispose of,  
| and administer foreign gifts and decorations on behalf of the  
| U.S. Coast Guard under 5 U.S.C. 7342 is delegated to Commandant  
| (G-FLP). Commandant (G-FLP) performs the following functions  
| related to this authority:

| a. Accepts and maintain custody of all tangible gifts and  
| decorations accepted by employees on behalf of the United  
| States pending their final disposition. (Field Employees  
| must arrange safekeeping of the items with their property  
| officers).

| b. Establishes procedures and monitors compliance. Ensures  
| that employees are familiar with the requirements and  
| restrictions governing acceptance of gifts from foreign  
| governments under the Act, and counseled where appropriate.

| c. Examines the circumstances surrounding the donation.  
| Consults with Commandant (G-CPI) and assesses whether any  
| adverse effect upon the United States foreign relations  
| might result from returning a gift or decoration to the  
| donor. Consults with appropriate officials of the State  
| Department when the question of an adverse effect arises.

| d. Determines that the gift or decoration may be retained for  
| official use if it can be properly displayed in an area at  
| Headquarters or at a field facility accessible to  
| employees and the general public or if is otherwise usable  
| in carrying out the missions of the U.S. Coast Guard.

| e. Ensures that within 30 days after a gift is deposited, or  
| its official use has ended, a report is submitted to GSA  
| for transfer, donation, or other disposal in accordance  
| with 41 CFR 109-49. Forwards gift(s) of cash, currency, or  
| monies (except those with possible historic or numismatic  
| value), or a non-cash monetary gift such as a check, money  
| order, bonds, shares of stock, or other negotiable  
| instrument for deposit with the Department of the Treasury  
| under miscellaneous receipt account number 1299.

| f. Prepares required reports to the DOT Office of General  
| Counsel.

| g. Collects, maintains, and compiles all employee statements  
| submitted pursuant to this section. Submits compiled  
| listing to the Secretary of State as required by 5 U.S.C.  
| 7342 (f).

| 12-C-3. Acceptance Policy for Allowable Gifts.

- | a. No employee may request, or otherwise encourage the offer  
| of a gift from a foreign government. Whenever possible,  
| employees must refuse acceptance of gifts of any type or  
| nature, except:
- | (1) Gifts of Minimal Value. Favors, mementos,  
| gratuities, promotional items, or other tokens bestowed  
| at official functions, and other gifts of minimal value  
| received as souvenirs or marks of courtesy. The burden  
| of proof is upon the recipient to establish that the  
| gift is of minimal value.
- | (2) Gifts of More than Minimal Value. Gifts that when  
| refused, may offend or embarrass the donor, or  
| otherwise adversely affect the foreign relations of the  
| United States. (When accepted, the gift then becomes  
| the property of the United States and must be deposited  
| with the U.S. Coast Guard in accordance with this  
| section). Gifts in the nature of an educational  
| scholarship; or in the form of medical treatment are  
| also considered as gifts of more than minimal value.
- | (3) Travel/Transportation. Travel/transportation  
| occurring entirely outside the United States when  
| approved by Commandant (G-F) in connection with job  
| performance. Any portion of travel/transportation which  
| is within the United States (such as the origination or  
| termination of travel within the United States) may not  
| be paid for by a foreign government. (See COMDTINST  
| M5370.7 and M5000.5 series).
- | (4) Decorations. An employee may accept, retain and  
| wear a decoration tendered by a foreign government in  
| recognition of active field service in time of combat  
| operations or awarded for other outstanding or  
| unusually meritorious performance. Acceptance of a  
| decoration will be reviewed and approved by Commandant  
| (G-FLP) prior to or immediately after its receipt.
- | b. An employee must deposit all tangible gifts with Commandant  
| (G-FLP). Field employees may deposit gifts with their unit  
| property officer for safekeeping pending final  
| disposition. A report of receipt or acceptance of tangible  
| gifts must be filed with Commandant (G-FLP) via the  
| appropriate chain of command within 60 days after  
| acceptance. For receipt or acceptance of  
| travel/transportation, the report must be filed within 30  
| days after acceptance. "Report, U.S. Coast Guard Statement  
| of Receipt/Acceptance of Foreign Gifts,  
| Travel/Transportation, CG-5418 (8-85), RCS-G-FLP-6267,  
| applies." See Figure 12-1 of this section.

| 12-C-3. c. If any statute expressly prescribes policies or specific  
| requirements that differ from the provisions of this  
| section, the provisions of the statute will govern.

| 4. Enforcement.

| a. An employee who violates the provisions of the Act or any  
| related regulation may be subject to disciplinary action  
| or civil penalty. Suspected violations must be reported  
| promptly to Commandant (G-L).

| b. The Attorney General may bring a civil action in any U.S.  
| District Court against any employee who knowingly violates  
| the Act. The court in which such action is brought may  
| assess a penalty against that employee in an amount not to  
| exceed the retail value of the gift improperly solicited  
| or received, plus \$5,000.

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD REGULATION 16-01		<b>U.S. COAST GUARD</b> <b>STATEMENT OF RECEIPT/ACCEPTANCE OF FOREIGN GIFTS,</b> <b>TRAVEL/TRANSPORTATION</b>		REPORTS CONTROL SYMBOL G-FLP-6267
1. Name of Employee			2. Date	
3. Unit		4. Position Grade/Rank		
5. Name of Recipient		6. Relation to Employee		
7. Description of Gift(s) Travel/Transportation Provided				
Approximate Value \$ _____ Appraised _____ / Estimated _____				
8. Date of Acceptance			9. Total Value \$	
10. Location of Gift(s)				
11. Do you wish to purchase item if it is sold by GSA? Yes ___ / No ___				
12. Name, address and telephone number of Accountable Property Officer				
13. Nature of Employee's Official Business related to travel				
14. Circumstances justifying acceptance of Gift(s), Travel/Transportation				
<div style="font-size: 2em; transform: rotate(-15deg); opacity: 0.5;">sample</div>				
15. Foreign Government Donor (Country and Organization)				
16. Name and Position of Individual Presenting Gift(s), Travel Transportation				

Figure 12-1

STATEMENT OF RECEIPT OF FOREIGN GIFT(S).  
TRAVEL/TRANSPORTATION

This form is to be filed with Commandant (G-FLP) via the appropriate chain of command when foreign gift(s) and/or travel/transportation are rendered to or accepted by employees of the U.S. Coast Guard, and their spouses and/or dependents. See paragraph IV-12-C, Comptroller Manual (COMDTINST M7300.4), Vol I. Accounting. Retain a copy for unit file.

- Item 1. Name of employee if employee is the recipient. Mark items 5 and 6 N/A (not applicable). If the recipient is a spouse and/or dependent, indicate the name. Provide appropriate information in items 5 and 6.
- Item 2. Date the form is filed.
- Items 3 and 4. The Office or Division of the employee should be indicated regardless of whether the recipient is the employee or spouse and/or dependent.
- Items 5 and 6. See Item 1.
- Item 7. Give exact description of the gift(s), the approximate value, and indicate whether appraised or estimated value. For travel/transportation, indicate the location and mode of transportation and approximate value in U.S. dollars, if possible. Attach itinerary, if available.
- Item 8. - Indicate actual date of acceptance.
- Item 9. - Indicate actual value in U.S. dollars, if known.
- Item 10. - Indicate location of gift(s).
- Items 11 and 12. - Self explanatory.
- Item 13. Travel/transportation may be accepted in accordance with DOT regulations where the travel is official agency but Spouses and/or dependents may accept such travel only when accompanying the employee. Identify employee's business.
- Item 14. Identify in this item any treaty or diplomatic custom that relates to acceptance of gift(s) and/or travel/transportation. Indicate the circumstances that is consistent with the interest of the United States. Also provide information regarding any prior approval of the acceptance.
- Items 15 and 16. Self explanatory.

PRIVACY ACT STATEMENT

In accordance with 5 U.S.C. 552A(e)(3), the following information is provided to you when supplying personal information to the U.S. Coast Guard:

1. Authority which authorized the solicitation of the information: 5 U.S.C. 7342, (P. L. 95-105) foreign gifts and decorations.
2. Principal Purpose(s) for which the information is intended to be used: to provide a listing to the Secretary of State of recipients of foreign gifts, travel/transportation.
3. The routine uses which may be made of the informations: for administrative accounting and audits of foreign gifts.
4. Whether or not the disclosure of such information is mandatory or voluntary (required by law or optional) and the effects on the individual, if any, of not providing all or any part of the requested information: disclosure of the information is mandatory. Failure to provide the information will result in violation of the law.

CHAPTER 13. UNAVAILABLE CHECK CANCELLATION AND RECERTIFICATION OF PAYMENTS

A. Introduction.

1. General. This chapter gives procedures to cancel unavailable U. S. Treasury checks and to recertify payments. The Department of Treasury redelegates the authority to Coast Guard (CG) to certify replacement payments to payees who claim non-receipt, loss, theft, mutilation or destruction of Treasury checks.
2. Authority. The basic authority for the preparation, use and disposition of Unavailable Check Cancellation (SF-1184) is found in the Treasury Financial Manual (TFM), Volume 1, Part 4, chapter 7000 and Treasury Bulletin (TB) No. 83-28 dated 2 August 1983.
3. Effective Date. The effective date of this regulation is 1 March 1984.

B. What is Recertification? Recertification is the process that occurs when a replacement check is issued, when the original check is not received, is stolen, lost or mutilated. Issue recertified payments only when the potential for recovery in event of negotiation of both original and replacement checks is reasonably good or other legitimate rationale is applicable.

C. Basic Requirements.

1. Effective 1 March 1984, Request for Stop Payment (SF-1180) and Request for Removal of Stop Payment (SF-1181) are canceled and replaced by Unavailable Check Cancellation (SF-1184). Submit the SF-1184 to the Department of Treasury when:
  - a. The payee claims non-receipt of check.
  - b. The check has been lost, stolen, destroyed, mutilated or forged.
  - c. The payee is not entitled to proceeds. For example, the payee died before the issue date of the check.
  - d. A photocopy or payment status of a check is required.
2. The SF-1184 must be typed and will be signed by an authorized official and sent, after detaching the "Agency Copy," to the disbursing center. The detailed processing of the SF-1184 is in Treasury Bulletin (TB) No. 83-28, paragraph 4.

| 13-C-2. Check Serial Number Range. See "Check/Bond Range" column of  
| RFC/Agency link report "Department of the Treasury Financial  
| Management Service Agency Confirmation Report" to obtain the  
| range of check numbers incidental to a recertification.  
| Accounting offices will access the Treasury RFC Link data  
| base with CG standard terminal or other suitable equipment.

13-D. Recertified Payments. If circumstances warrant, the accounting office may recertify the payment when preparing SF-1184. The accounting office will survey each case individually and determine the necessity for a recertified payment coupled with the potential for recovery if both the original and replacement checks are cashed. Example, if the accounting office makes recurring payments to the payee, the possibility of recovery in the event of overpayment is reasonably good. The recertified payment will be submitted on Voucher and Schedule of Payment (SF-1166 OCR) and signed by an authorized official with appropriate references. See TB No. 83-28, paragraphs 5 through 7.

E. Establishing Accounts Receivable for Recertified Payments. After the accounting office has determined that a payment should be recertified, schedule the replacement payment on SF-1166 and use the SF-1184 as supporting documentation to establish an accounts receivable as follows:

	<u>DR</u>	<u>CR</u>	
GL-2310 - Accounts Receivable Refund	XXXX		
GL-2120 - Funds with U.S. Treasury		XXXX	

Use appropriation charged with original payment.

F. Realization of Refund Accounts Receivable. When the Division of Check Claims (DCC) determines the original check has not been presented for payment and remains outstanding, another Voucher and Schedule of Withdrawals and Credits (SF-1081) crediting the new budget clearing account 69F3880, to return the funds to the Coast Guard will be prepared. Based on receipt of the SF-1081, the Coast Guard accounting office will record the receipt in 69F3880 and by Journal Voucher for Transfers (CG-4412), transfer the amount to the original appropriation charged. At this point, an entry will be made closing out the accounts receivable as illustrated below:

	<u>69F3880</u>		<u>Original CG Appropriation</u>		
	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>	
SF-1081	GL 2120	GL 5499			
CG-4412	GL 5499	GL 2120	GL 2120	GL 2310	

The CG-4412 transfer will be reflected on the Statement of Transactions (SF-224) in the normal fashion. See TB 83-28, paragraph 8. The SF-1081 will not be reported on the SF-224.

G. Action Taken when a Check has been Paid. Make the necessary adjustments using the new budget clearing account 69F3880, for charges and credits relating to checks, 69F3880. See TB 83-28, paragraphs 9 and 10 for details concerning SF-1081, photocopies and action to take when the original check is paid after a cancelation.

13-H. Claims Action. TB 83-28, paragraph 11 provides the detailed procedures on:

1. Filing claims.
2. Determining the payment status of the replacement check.
3. The DCC adjudication processes.

I. Forms. General Services Administration (GSA) is the stock point for forms.

CHAPTER 14. ACCOUNTING FOR CASHIER ADVANCES

A. Introduction. Cash payments are made by local accounting offices to duly authorized cashiers to establish imprest funds for the purpose defined in DOT Order 2770.7A. Maintain cashier advance accounts by appropriation and cost center.

B. Establishment of Imprest Fund. Use certified SI-1166 to support the following general ledger entry to record an advance of money to a duly designated cashier.

DR: 2150 - Advances to Cashiers  
\*CR: 2120 - Funds with U.S. Treasury

\* This entry is reported to Treasury citing special fund symbol (41)69X0201.

C. Imprest Fund Replenishment. Processing requirements for cashier replenishment (reimbursement) vouchers are contained in Part IV, chapter 3 of this manual. Replenishment vouchers do not affect the imprest fund accounts, and no special reporting to Treasury is required. Refer to Fiscal Year end instructions contained in chapter 10 of Part IV.

D. Increase to the Imprest Fund - Use a properly certified SF-1166 drawn in favor of the cashier to support the following entry to the accounts:

DR: 2150 - Advances to Cashiers  
\*CR: 2121 - Funds with U.S. Treasury

\* This entry is reported to Treasury citing special fund symbol (41)69X0201.

E. Decrease to the Imprest Fund - This may occur by (1) cashier returning all or part of the fund or (2) requesting a no-check voucher to liquidate accountability and to record cash payments made from the imprest fund. The following entry is made to the accounts to reduce the fund balance. See DOT Order 2770.7A.

1. Cashier returns part or all of funds.

\*DR: 2120 - Funds with U.S. Treasury  
CR: 2150 - Advances to Cashiers

\* This entry is reported to Treasury citing special fund symbol (41)69X0201.

14-E.2. Process a no-check voucher citing the special account symbol in addition to the account symbols for the payments made, and record locally.

a. Normal payment entry to reflect proper charges in the accounts.

DR: 6322 - Unobligated Targets  
 DR: 8110 - Current Expenses  
 CR: 6311 - Expended Appropriation  
 CR: 2120 - Funds with U.S. Treasury

b. To reduce imprest fund balance.

\*DR: 2120 - Funds with U.S. Treasury  
 CR: 2150 - Advances to Cashiers

\* This amount is reported as a credit to Treasury citing the special account symbol (41)69X0201.

F. Transfer of Imprest Funds. When an Imprest Fund is moved from one ATU to another prepare a Transfers - Appropriations Fund and Receipt Accounts (CG-4412) and a ITV to record the transfer of Imprest Fund between ATU's. Both the transferring and receiving unit will record a CG-4412 and report on the Statement of Transactions (SF-224). In addition, the transferring unit will generate an ITV. The entries are illustrated as follows:

	<u>ENTRIES</u>	TRANSFERRING ATU		RECEIVING ATU	
	69X0201	99XX	2120	2120	99XX
(4)	69X0201	2120	2150	2150	2120

G. Recording Loss of Funds. When a loss of funds occurs, and money is replaced so that the cashier may continue to operate, establish an account receivable in the name of the cashier as follows:

a. To record establishment of A/R and replenishment of the Imprest Fund.

DR: 2340 - A/R-Agent Cashier Losses  
 CR: 2120 - Funds with the U.S. Treasury

b. To record a liquidation by collection.

DR: 2120 - Funds with the U.S. Treasury  
 CR: 2340 - A/R-Agent Cashier Losses

| 14-G. c. To record relief by writing-off Imprest Fund loss.

| DR: 8110 - Current Costs Operating Expense

| \* DR: 6322 - Unobligated Targets

| CR: 2340 - A/R-Agent Cashier Losses

| CR: 6311 - Expended Appropriation

| \* The amount of the loss will be removed from "Cash Held  
| Outside Treasury" Account, (41) prefix, when reported  
| and charged to the 69X0201 appropriation.

H. Account Reconciliation.

1. Local Accounting Offices - Shall review and reconcile quarterly the imprest fund accounts using the supporting document file.
2. Headquarters Action - Treasury report the advance activity back to the agency on TFS 6653 as a Non-Expenditure Transaction citing the special appropriation symbol (41)69X0201. The Accounting Division (G-FAC) will track the activity reported by Treasury and compare balances to the trial balance reported by local accounting offices. Difference disclosed in the comparison will be reported to local accounting offices for resolution.

PART V

INDUSTRIAL ACCOUNTING - BASES

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CHAPTER 1. INTRODUCTION

A. General.

- 1. Purpose. The Industrial Management Guide (CG-361) provides a standard reference for management principles, policies and procedures for Coast Guard industrial bases. Industrial accounting assists in industrial base management. This chapter supplements the Industrial Management Guide (CG-361) and provides a method for collecting costs of material, labor and other expenses for industrial management analysis. It also supplies a way to charge the unit for work performed.

District offices will issue additional instructions as needed to cover local needs for industrial accounting.

- | 2. Designated Industrial Accounting Units. Commandant (C-CR/C) designates the industrial bases which will maintain an industrial accounting system. Designated units are:

<u>DISTRICT</u>	<u>LOCATION</u>	<u>NUMBER</u>	OPFAC
1st	Support Center, Boston, MA	45000	
5th	Support Center, Portsmouth, VA	47100	
7th	Base Miami Beach, FL	31160	
8th	Support Center, New Orleans, LA	31190	
17th	Base Ketchikan, AK	31260	

- 3. Industrial Budgeting. Prepare and distribute industrial budgets as required by the Manual of Budgetary Administration (COMDTINST M7100.3), paragraph 6-C-6. Chapter III of Industrial Management Guide (CG-361) contains budget development instructions.

B. Classification of Base Costs.

- 1. How to Classify Costs. The operational mission of a Coast Guard base generally includes functions other than operation of its industrial facility. The following classification of accounts permits standard classification of total costs at bases. The cost center number consists of the basic OPFAC number and substituting another digit for the last digit of the OPFAC number.

1-B-1. (cont'd)..

<u>ACCOUNT NO</u>	<u>DESCRIPTION</u>
31XX1	<u>INDUSTRIAL - DIRECT</u> Costs which can be directly allocated to a work order, such as:  <u>a</u> Pay and allowances given to military and civilian personnel while completing a work order.  <u>b</u> Material purchased or requisitioned from inventory for use on a work order.  <u>c</u> Travel directly connected with a work order.
31XX2	<u>INDUSTRIAL - DIRECT</u> Costs associated with the functions of the base industrial section which cannot be directly allocated to a particular work order, such as:  <u>a</u> Pay and allowances accruing to industrial, supervisory and management personnel.  <u>b</u> Pay and allowances accruing to industrial military, wageboard and salaried personnel during:  <u>1</u> Leave and holiday periods.  <u>2</u> Idle (Lag) time.  <u>3</u> Non-productive time (includes the time of industrial personnel spent on operational and administrative duties).  <u>4</u> Periods personnel are engaged in industrial plant maintenance.  <u>c</u> Employer's cost for FICA, FEGLIA, FEHBA, and CSR&DF; payments of cash awards to civilian employees for suggestion awards; and uniform allowances for civilian personnel assigned to base industrial billets.  <u>d</u> Fuel, power, utilities and travel not directly related to a work order.

1-B-1. (cont'd)..

e Shop supplies (common use, low value consumable supplies and material utilized by industrial shops on work orders, such as nails, bolts, nuts, screws, and other material that are not procured for a specific work order); hand tools; and housekeeping supplies not directly related to a specific work order. When shop supplies are bought for a specific work order, the cost will be applied as Industrial - Direct work order costs.

The "Industrial - Indirect" cost amount will not be charged for purchase of shop supplies, engine parts, paints, or other supplies or materials obtained in advance for future application to work orders. When stocking of supplies at an Industrial Base for future direct work order application is deemed essential, such supplies will be funded under the Coast Guard Supply Fund and carried in Stores account 83.01 inventory at the base.

f Medical examinations of civilian personnel assigned to industrial billets at the base.

g Supplies, materials, and contractual services for industrial plant maintenance.

h Routine maintenance, overhaul, and repair costs to barge or similar industrial section tools.

OTHER BASE COSTS

31XX0

OPERATIONAL

Costs associated with the operational mission of the base, such as:

a Pay and allowances given to personnel assigned to operational billets. This does not include pay and allowances when performing labor on a work order.

b Cost of operating receiving stations, moorings, subunits, etc.

1-B-1. (cont'd)..

- c Cost of performing search and rescue, flood relief, and similar operational functions.
- d Cost of servicing and tending unmanned aids to navigation when the aids are included as a part of the base operational mission.

31XX3

ADMINISTRATIVE

Costs which are not primarily industrial or operational costs but support both functions, such as:

- a Pay and allowances accruing to personnel assigned to administrative billets. This does not include pay and allowances when performing labor on a work order.
- b Cost of maintenance and operation of administrative facilities, such as administrative office, messing, security, transportation, personnel functions, etc.
- c Nominal costs which do not warrant further distribution.

31XX4

EQUIPMENT ACQUISITION

Cost of machines and equipment, stationary and movable, which are expected to have a useful life of more than one year. Do not include small items of equipment or items commonly called hand tools.

31XX5

REPAIR AND REPLACEMENT OF ALLOWANCE LIST SPARES

Cost of repair or replacement of allowance list spares and component parts, other than unmanned aids to navigation. This includes cost of additional new equipment or components which will increase the allowance list.

31XX6

FAMILY HOUSING COSTS

Costs for operation and maintenance of family housing units as defined in Part II, paragraph 4 of this manual.

31XX7

OVERHAUL OF INDUSTRIAL SECTION TOOLS

Cost of major overhaul or repairs to barges or similar industrial section tools. Major overhaul or repair costs are those which occur less than once a year.

1-B-1. (cont'd)..

31XX8

MILITARY PAY CLEARING ACCOUNT - INDUSTRIAL

Use to compare actual pay costs with the Standard Military Compensation Rate Table for military personnel assigned to industrial billets. The account balance reflects the difference between actual and standard military pay rates. See paragraph 1-F.

a Charge this account with:

- 1 Actual pay and allowances given to military personnel assigned to industrial billets based upon Expenditure Document (CG-4243).
- 2 Ration costs of industrial military personnel.
- 3 Amount of direct labor performed on work orders by military personnel assigned to operational and administrative billets.

b Credit this account with direct and indirect military labor costs (charged to work orders) computed at rates from the standard table.

Review account balance monthly. Variation indicates need for adjusting the Standard Military Compensation Rate Table or accounting errors were made. If balances are being built up, determine cause and correct.

31XX9

UNDISTRIBUTED INDUSTRIAL COSTS

This account reflects the amount of over- or under-absorbed overhead at the end of the fiscal year. See Part V, chapter 1-I of this manual. Report this account under "Base - Industrial" on Operating Cost Reporting Class Summary by Cost Target.

2. How to Classify Miscellaneous Costs. Some costs incurred at bases may be charged to other cost accounts:
  - a. Unmanned Aids to Navigation. Costs of replacement, repair, and maintenance of unmanned aids are chargeable to cost accounts 73100 through 73200. See Part II, chapter 4 of this manual.

1-B-2.b. Military Personnel Permanent Change of Station and Separation Expense. Pay and allowance given to military personnel incident to permanent change of station, discharge, or reenlistment are chargeable to cost accounts in the 78000 series. See Part II, chapter 4 of this manual.

3. Capital Expenditures. Alterations or additions to structures and land improvements are capitalized. See Part X of this manual.

C. Work Order Clearing Account - 19.00.

1. Definition. Work Order Clearing Account - 19.00 (hereafter referred to as Account 19.00) is established to accumulate direct and indirect industrial cost pending distribution to work orders. MILSTRIP Fund Code C is assigned to Account 19.00.

2. How Maintained. District accounting offices will establish Account 19.00 for each industrial base. Maintain separate accounts for direct and indirect costs (19.00.01 and 19.00.02) for the current FY only. Maintain the accounts similar to those regular cost targets, except:

- a. Allotments are not granted or posted.
- b. Obligations are not recorded.
- c. Only accrued expenditures are recorded. Expenditure accounts are maintained to accumulate direct and indirect industrial cost.

3. Object Accounts.

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
1130	A	Enlisted Personnel
1141	B	Military Labor - Industrial Plant Maintenance
1142	C	Military Labor - Unallocable Leave and Holidays
1143	D	Military Labor - Unallocable Idle and Non-productive Time
1144	E	Military Labor - Unallocable Supervision

1-C-3. (cont'd)..

OBJECT CLASS

<u>No.</u>	<u>Code</u>	<u>DESCRIPTION</u>
1170	F	Salaried Personnel
1180	G	Wage Board Employees
1191	H	Wage Board Labor - Industrial Plant Maintenance
1192	I	Wage Board Labor - Unallocable Leave and Holidays
1193	J	Wage Board Labor - Unallocable Idle and Non-productive Time
1194	K	Wage Board Labor - Unallocable Supervision
1270	L	Civilian Personnel Benefits
1900	Y	Work Order Credits
1990	Z	Over- or Under-Absorbed Overhead
2112	M	Travel - Administrative
2116	N	Rental of Passenger Vehicles
2202	O	Rental of Non-passenger Vehicles
2300	P	Rent, Communications, and Utilities
2400	Q	Printing and Reproduction
2530	R	Other Services
2570	S	Other Services - Industrial Plant Maintenance
2601	T	Fuel
2651	U	Inventory Adjustments
2659	V	Supplies and Materials
2670	W	Supplies and Materials - Industrial Plant Maintenance
3100	X	Equipment

1-C-4. Fiscal Year-end Clearance. The district accounting office ensures that Account 19.00 is "zeroed" before closing the Target Ledger on 30 September. Follow procedures in paragraph 1-I.

5. Use of Special Fund Codes. Listed below are special fund codes for use with MILSTRIP requisitioning procedures.

<u>Account</u>	<u>Center</u>	<u>Cost Class</u>	<u>Object Code</u>	<u>Fund</u>
19.00		31XX1	2400	1A
19.00		31XX1	2601	1B
19.00		31XX1	2659	1C
19.00		31XX1	3100	1D
19.00		31XX2	2400	1H
19.00		31XX2	2601	1J
19.00		31XX2	2659	1K
19.00		31XX2	3100	1L

NOTE: Accounting offices may assign additional fund codes as required to develop necessary accounting data.

D. Work Orders.

1. Purpose of Work Orders. A work order provides the authority to perform a task within certain limitations. Work orders also provide a means of accumulating various types of industrial indirect expense as well as the cost of doing a specific job. CG-361, chapter IV, provides:

- a. Classification of work orders by types and categories.
- b. Instructions for preparing and distributing work orders.

2. Numbering Work Orders. The Operating Guide Administrator is responsible for assigning work order numbers as follows:

- a. Specific Work Orders. Use numbers in the series allocated to each target as shown in 1-D-3. followed by fiscal year suffix (i.e., 4800-64).
- b. Continuous Work Orders. Use numbers in the appropriate series shown in 1-D-3. followed by the suffix "C". Assign numbers on a permanent basis.

1-D-3. How to Assign Work Order Numbers.

INDIRECT WORK ORDERS

<u>No. Series</u>	<u>Type</u>
0001-0199	<p><u>UNALLOCABLE INDUSTRIAL PERSONNEL COSTS</u>            Establish separate work orders for the following categories of unallocable labor costs as a minimum:</p> <p><u>a</u> Military leave and holidays.</p> <p><u>b</u> Military idle and non-productive time.</p> <p><u>c</u> Military supervision.</p> <p><u>d</u> Wage Board leave and holidays.</p> <p><u>e</u> Wage Board idle and non-productive time.</p> <p><u>f</u> Wage Board supervision.</p> <p><u>g</u> Salaried personnel.</p>

0200-0999 INDUSTRIAL PLANT MAINTENANCE COSTS

DIRECT WORK ORDERS

<u>No. Series</u>	<u>Type</u>	<u>Guide</u>	Operating
1000-2999	ELECTRONIC MAINTENANCE		42
3000-4999	STRUCTURES AND BUOY MAINTENANCE		43
5000-6999	VEHICLE MAINTENANCE		43
7000-8999	VESSEL MAINTENANCE		45
9000-9499	REIMBURSEMENTS		80
9500-9699	APPROPRIATION PURCHASE- FIELD STOCK (For manufacturing, fabricating, and repairing supplies, materials, and equipment to be placed in inventory.)		86
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1-E. Obligating Work Orders.

1. How to Control Funds. The following describes how to allocate funds covering work to be done at industrial bases.
  - a. Responsibility and Action of the Operating Guide (OG) Administrator.
    - (1) Estimate the amount of work order obligations (specific and continuing) to be incurred during a calendar quarter for each target.
      - (a) Prepare the estimate as of the beginning of each quarter.
      - (b) Prepare a separate estimate for each industrial base.
      - (c) Prepare estimate for OGs 42, 43, and 45. When volume of work warrants, prepare estimate for other operating guides.
    - (2) Forward each estimate to the district accounting office on or before first day of the calendar quarter.
  - b. Responsibility and Action of the District Accounting Office.
    - (1) Use the estimates to establish a separate target account (OG) for each industrial base by transfer of funds from the district target accounts.
      - (a) Title each base target "Work Order Allocation (Name of Base)".
      - (b) Identify Work Order Allocation Accounts by adding a suffix to the target code.
    - (2) Adjust estimate for the Work Order Allocation Account as advised by Operating Guide Administrator.
  - c. Responsibility and Action of the Operating Guide (OG) Administrator. Advise the district accounting office when an adjustment or change in plan affects the original estimate.

1-E-2. How to Obligate Direct Specific Work Orders.

a. Responsibility and Action of the Operating Guide Administrator.

- (1) Approve or initiate specific work orders.
- (2) Send initiated copy of each direct specific work order to district accounting office for obligation of funds.

b. Responsibility and Action of the District Accounting Office.

- (1) Use initialed copy of specific work order to establish an obligation against the appropriate Work Order Allocation Account. Do not obligate indirect specific work orders chargeable to Account 19.00.
- (2) Use copy of work order to support undelivered orders balance for each target account.
- (3) Post liquidations and adjustments on copy of work order. See Part IV, chapter 4 of this manual.
- (4) Review established work order obligations before closing accounts for 30 September.
  - (a) Contact the Operating Guide Administrator concerning work orders which do not appear to be started.
  - (b) Deobligate any work order not started prior to 30 September. See Part IV, chapter 10 of this manual.

3. How to Obligate Continuous Work Orders.

a. Responsibility and Action of the Operating Guide Administrator.

- (1) Prepare Miscellaneous Obligation Document (CG-3089) at the beginning of each quarter to show the estimated cost of continuous work orders for each base under each cost target.
- (2) Forward CG-3089 to district accounting office.

1-E-3. b. Responsibility and Action of the District Accounting Office.

- (1) Use CG-3089 to establish an obligation under the appropriate Work Order Allocation Account for the estimated cost of continuous work orders.
- (2) Use CG-3089 to support the undelivered orders balance of each target account.
- (3) Post liquidations on CG-3089 based on reported expenditures during the month. See Part IV, chapter 4 of this manual.
- (4) Review unliquidated balances at end of first and second months of the quarter. Initiate action to adjust obligation if balance is not in line with estimated work on continuous work orders.
- (5) Liquidate CG-3089 before closing expenditure accounts at end of the quarter.

c. Responsibility and Action of the Industrial Accountant.

- (1) At end of each quarter, prepare schedule of requisitions and purchase orders outstanding against continuous work orders for which material has not been received. Prepare a separate schedule for each Work Order Allocation Account to show:
  - (a) Work Order Allocation Account Number.
  - (b) Document number and type of document.
  - (c) Date of document.
  - (d) Amount.
- (2) Forward the schedule to district accounting office.

d. Responsibility and Action of the District Accounting Office.

- (1) Use schedule to prepare CG-3089 for each Work Order Allocation Account. Attach schedule to CG-3089.
- (2) Post CG-3089 to Work Order Allocation Account before closing the account for the quarter to record obligations covering undelivered material for continuous work orders.
- (3) Reverse the postings of CG-3089 at beginning of following quarter.

1-E-3. d. (4) Do not reverse posting for quarter ended 30 September. Permit obligation to remain as a charge to prior year targets.

(5) Liquidate prior year continuous work order obligations established at 30 September from expenditure documents processed during the next fiscal year.

e. Responsibility and Action of the Industrial Accountant.

(1) Change accounting classification on outstanding continuous work order procurement documents at 30 September from Work Order Clearing Account 19.00 to appropriate cost account, maintenance operating guide, and fiscal year.

(2) Process expenditure documents covering 30 September outstanding procurements for continuous work order material for direct charge to the proper unit cost code. Do not record these charges to current year continuous work order.

F. Accounting for Personnel Costs.

1. How to Classify Base Personnel. Base personnel will be classified by CG-361, Chapter II, and reported as follows:

a. Responsibility and Action of the Commanding Officer.

(1) Prepare a list classifying all base personnel as industrial, operational, or administrative.

(a) Prepare separate lists for military, wage board, and salaried personnel.

(b) Make certain that classification of military personnel agrees with Personnel Allowance Lists.

(2) Keep lists current when personnel are reassigned from one function to another and when transferred to or from the base.

(3) Send a copy of the lists and changes to the industrial accountant and ACO having custody of the pay records.

2. Accounting for Military Pay. At the option of the commanding officer, supervisors may prepare time slips, instead of the employee as indicated below. In this case, the commanding officer should furnish the industrial accountant a list of supervisors authorized to sign time slips.

1-F-2. a. Responsibility and Action of the ACO who Maintains Pay Records.

- (1) Based on the commanding officer's Classification List, report monthly gross pay of base personnel on Distribution Voucher-Military Pay and Allowances (COMDTINST M7220.27A) for charge to the correct cost account:
  - (a) Charge: 01.X-31XX8 - 1100 or 1130 (for gross pay of military personnel classified as industrial).
  - (b) Charge: 01.X-31XX0 - 1100 or 1130 (for gross pay of military personnel classified as operational).
  - (c) Charge: 01.X31XX3 - 1100 or 1130 (for gross pay of military personnel classified as administrative).
  - (d) Charge: 01.X08XXX - By Object (for gross pay of military personnel proper for charge to cost accounts in 08000 series). See Part II, chapter 4 of this manual.
  - (e) Credit: 01.X-08080 - 1100 or 1130 (for gross pay of all military personnel attached to the base).
- (2) Forward copy of Money List (CG-3079) to the industrial account at the end of each month. This list will show the monthly gross credits of all military base personnel.

b. Responsibility and Action of the Industrial Employee.

- (1) Prepare time slips as illustrated in Figure 1-1 to cover the total prescribed work day period.
- (2) Turn in time slips to supervisor at the end of each work day.

c. Responsibility and Action of the Non-Industrial Employee.

- (1) Prepare time slips to cover only that portion of time devoted to industrial work.
- (2) Turn in time slips to industrial supervisor, as required.

1-F-2. d. Responsibility and Action of the Supervisor.

- (1) Review time slips for accuracy and to determine that time reported covers the full work period.
- (2) Sign or initial time slips.
- (3) Forward time slips to industrial accountant at least weekly and on the last day of the month.

e. Responsibility and Action of the Industrial Accountant.

- (1) Sort time slips by employee's name.
- (2) Enter number of hours worked, rate of pay, and amount of pay on each time slip. Use Standard Military Compensation Rate Table, Figure 1-2, or local Standard Military Compensation Rates. See paragraph 1-F-3.
- (3) Verify that total time of all military personnel classified as industrial has been charged to Account 19.00.
- (4) At the end of each semi-monthly payroll period, sort time slips by Work Order number and post number of hours worked and labor cost to the Recapitulation of Work Order Costs (CG-3415).
- (5) File time slips by pay period to support postings to CG-3415 and Journal Vouchers (JVs).
- (6) At the end of each month, prepare JVs for Target and Expenditure Ledger entry to record military personnel costs connected with industrial functions, as follows:
  - DR: 19-31XX1 - 1130 (for labor costs applied to direct work orders - column (3) of Work Order Control (CG-3168))
  - DR: 19-31XX2 - 1141 (for labor costs applied to industrial plant maintenance work orders - column (3) of CG-3168)
  - DR: 19-31XX2 - 1142 (for pay earned during leave and holidays)
  - DR: 19-31XX2 - 1143 (for pay earned during idle and non-productive time)
  - DR: 19-31XX2 - 1144 (for pay earned by supervisors)
  - CR: 01.X-31XX8 - 1931 (for total of above debits)

- 1-F-2. e. (7) Forward CG-3073 to district accounting office.
- (8) At the end of each month, prepare JVs for Target and Expenditure Ledger entry to adjust costs for the value of pay earned by operational and administrative military personnel while engaged on industrial work orders during the month, as follows:
- DR: 01.2-31XX8 - 1130 (for value of time slips of non-industrial military personnel applied to industrial work orders)
- CR: 01.2-31XX0 or 31XX3 - 1931 (for total of debit)
- (9) Determine amount of adjustment from priced time slips which show "Operational" and "Administrative".
- (10) Forward JVs to district accounting office.
- (11) Review each JV received from ACO to determine that gross pay of each military member assigned to an industrial billet is charged to cost account 31XX8. Use time slips received for industrial personnel in making determination.
- (12) Advise ACO and district accounting office of any discrepancies noted and of any required adjustments.

3. Review of Standard Military Personnel Compensation Rates.  
 The district accounting office must review account 31XX8 monthly for each base to determine whether the Standard Military Compensation Rate Table, Figure 1-2, requires adjustment. See paragraph 1-B. If the review indicates a buildup of the balance in account 31XX8, the rates should be recomputed locally based upon the actual compensation of the industrial personnel involved. Recompute the rates as follows:

a. Preparation of Local Table.

- (1) Group the personnel by pay grade.
- (2) Prepare a worksheet for each group to show:

<u>Column</u>	<u>Data</u>
(1)	Pay grade.
(2)	Name and rank/rate of member.
(3)	Monthly rate of basic pay.

1-F-3. a. (2) (cont'd)..

Column Data

- (4) Monthly rate of proficiency pay.
- (5) Monthly rate of Basic Allowance for Quarters (BAQ).
- (6) Monthly rate of clothing allowance (BMA or SMA).
- (7) Monthly cost of subsistence (BAS, ComRats, or ration cost from last commissary report for a 30-day month).
- (8) Total for each person (Columns (3) through (7)).
- (9) Subtotal for each pay grade.
- (10) Average monthly rate of pay and allowance for each pay grade (pay grade subtotals divided by number of personnel in each group).
- (11) Average hourly rate of pay and allowances for each pay grade - average monthly rate divided by 173 (the result of dividing 2080 hours per year by 12 months).

b. Distribution of Local Table. The district accounting office should forward a copy of the computed table to the base industrial accountant and advise when to start using the revised rates.

4. Distribution of Dining Costs. The district accounting office will distribute dining costs of military personnel attached to the base as follows:

01.2-31XX8 - 2621 (for personnel classified as industrial)

01.2-31XX0 - 2621 (for personnel classified as operational)

01.2-31XX3 - 2621 (for personnel classified as administrative)

01.2-08XXX - 2621 (for personnel whose pay is appropriately charged to cost accounts in the 08000 series. See Part II, chapter 4 of this manual.)

- 1-F-5. Accounting for Civilian Pay. At the option of the commanding officer, supervisors may prepare time slips, instead of the employee as indicated below. In this case, the commanding officer should furnish the industrial accountant a list of supervisors authorized to sign time slips.
- a. Responsibility and Action of the Industrial Employee.
    - (1) Prepare time slips as illustrated in Figure 1-1 to cover the total work day period.
    - (2) Turn in time slips to supervisor at the end of each work day.
  - b. Responsibility and Action of the Non-Industrial Employee.
    - (1) Prepare time slips on a daily basis. Show cost account 31XX0 or 31XX3, as appropriate, on the time slip instead of a work order number.
    - (2) If working on an industrial work order, prepare a time slip to report the time devoted to the work order.
    - (3) Turn in time slips to supervisor.
  - c. Responsibility and Action of the Supervisor.
    - (1) Review time slips for accuracy and to see that a minimum of 8 hours time is reported by each employee.
    - (2) Sign or initial time slips.
    - (3) Forward time slips to industrial accountant at least weekly and on the last day of the month.
  - d. Responsibility and Action of the Industrial Accountant.
    - (1) Sort time slips by employee's name.
    - (2) Enter number of hours worked, rate of pay, and amount of pay on each time slip.
    - (3) Verify that a minimum of 8 hours has been reported daily for each employee.
    - (4) Post daily time to Time and Attendance Report (T&A) maintained in duplicate. Ensure that each absence on T&A Report is supported by an approved leave slip or is initialed by the employee.
    - (5) At the end of each full payroll period within a month, post amount of total gross pay next to name of employee on both copies of T&A Report.

- 1-F-5. d. (6) Handle split payroll periods (payroll period which begins in one calendar month and ends in next calendar month) as follows:
- (a) Summarize employee's time slips by calendar month.
  - (b) Make separate postings on T&A Report for gross pay for remaining days in current month, gross pay for days in next month, and total gross pay for each employee.
- (7) At the end of each full payroll period and each month, sort time slips by work order number and post number of hours worked and amount of pay to CG-3415.
- (8) File time slips by pay period to support postings to the T&A Report, CG-3415, and work order.
- (9) Sign T&A Report as timekeeper since the signed time slips that support the entries are in the accountant's hands.
- (10) Forward original T&A Report with leave slips to civilian payroll clerk. Retain duplicate until monthly payroll activity has been reconciled.
- e. Responsibility and Action of the Civilian Payroll Clerk.
- (1) Verify employee's gross pay shown on T&A Report against employee's "Pay This Period". See paragraph d.(5) above.
  - (2) Refer differences to industrial accountant for reconciliation.
  - (3) Keep industrial accountant informed regarding employee pay rate changes.

G. Accounting for Cost of Supplies and Materials.

1. Prevalidation of Funds not Required. Obligation of funds to cover purchase of supplies, materials, or services chargeable to industrial direct and indirect costs is not required because obligations are established for individual work orders. Procurement and requisition documents for supplies and materials for the base industrial function must be coded to show Account 19.00, cost center (31XX1 or 31XX2), object class, and, when applicable, a work order number.

1-G-2. Direct Purchases for Work Orders (Except for Cash).  
Following is the procedure covering the accounting for supplies and materials procured by purchase for direct work orders:

- a. Responsibility and Action of the Supply Officer.  
Furnish industrial accountant one copy of each procurement document at time of issue.
- b. Responsibility and Action of the Receiving Clerk. When procurement material is received, send receiving report to industrial accountant.
- c. Responsibility and Action of the Industrial Accountant.
  - (1) File copy of procurement document by work order number pending receipt of material.
  - (2) Prepare Accounts Payable Voucher or Voucher Posting Slip (APV) to cover receiving report.
  - (3) Post APV to CG-3168 and CG-3415.
  - (4) Forward APVs to district accounting office by transmittal letter. Number transmittal letters consecutively. Place notation "Final Transmittal for \_\_\_\_\_ (month) \_\_\_\_\_" on last letter for each month. Provide the following data in the transmittal letter:
    - (a) Document number.
    - (b) Amount of each document.
    - (c) Total number of documents included in transmittal.
    - (d) Total dollar amount.
- d. Responsibility and Action of the District Accounting Office.
  - (1) Post APVs to Account 19-31XX1 by object account.
  - (2) When work order expenditures are cleared through GL Account 4865 - Unapplied Work Order Costs (Account 19.00), post APV to that account. Use of GL Account 4865 is optional.
  - (3) Reconcile GL Account 4865 monthly and clear any balance in the account before closing the books at 30 September each year.
  - (4) File copy of APV to support balance to GL Account 4865 or to support entry to Account 19.00 (31XX1).

- 1-G-2. d. (5) Use transmittal letters (See G-2-c-(4) above) to assist in "zeroing" Account 19 (31XX1) or to clear GL Account 4865 at month-end.
- (6) Confer with industrial accountant as necessary to bring Work Order Controls and industrial accounts into agreement.
3. Cash Purchase for Work Orders. Commanding officers will establish local procedures to ensure that the industrial accountant receives expenditure data covering cash purchases chargeable to Account 19.00 (31XX1 and 31XX2). Documents will cite a work order number, when applicable. Entry must be made to CG-3415 and to CG-3168 by the industrial accountant in the same month as the accounting office.
4. Inventory Issues for Work Orders. Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation, covers the documentation of issues from Coast Guard inventories. Following is the procedure covering accounting for supplies and materials issued from Coast Guard field inventories:
- a. Responsibility and Action of the Issuing Unit.
- (1) Prepare separate Daily Summary of Expenditure Transactions (CG-3097) covering issues of supplies and materials to work orders which indicate a charge to Account 19.00, cost accounts 31XX1 and 31XX2.
- (2) Forward one copy of CG-3097 and one copy of supporting documents to the industrial accountant in addition to regular distribution the accounting office.
- b. Responsibility and Action of the Industrial Accountant. Verify CG-3097 and post issue documents to CG-3168 and CG-3415.
- c. Responsibility and Action of the District Accounting Office.
- (1) Post documents supporting CG-3097 to target and expenditure Accounts 19-31XX1 or 19-31XX2, by object class.
- (2) Verify inventory issues charged to Account 19-31XX1 monthly and confer with industrial accountant as necessary to bring Work Order Controls and Industrial Accounts into agreement.

1-G-5. Cost of Supplies and Materials Received After Completion of a Work Order. The industrial accountant should close a work order at the time the job is completed. For prompt closure of a work order, use estimated cost when actual cost is unknown. Charge costs received after a work order is closed directly to the unit and cost target originally charged for the work order.

6. Supplies and Material for Non-Industrial Functions. Cost of supplies and materials required for operational, administrative, and subunit functions of the base should be charged directly to the correct cost target, cost center, and object class.

H. Accounting for Travel Costs.

1. Issuance of Travel Orders. Travel orders issued to salaried, wage board, and military personnel connected with the base industrial functions will be charged to Account 19.00. These travel orders will not be obligated.

2. How to Account for Travel Costs Chargeable to Account 19.00.

a. Responsibility and Action of the Commanding Officer.

Send one copy of each travel order issued to the industrial accountant.

b. Responsibility and Action of the Traveler.

(1) Prepare Industrial Travel Cost Report (CG-4231) for each week covered by the travel cost as illustrated on Figure 1-3.

(2) If travel orders were issued and no travel costs were incurred during any week covered by the orders, prepare report showing "No Travel Costs."

(3) Forward CG-4231 to supervisor at end of each week.

c. Responsibility and Action of the Supervisor. Review the completed CG-4231, initial, and forward it to the industrial accountant.

d. Responsibility and Action of the Industrial Accountant.

(1) File a copy of travel orders alphabetically.

(2) Use file to follow up on receipt of CG-4231 from each traveler.

(3) After receiving CG-4231, post travel costs to CG-3415 and CG-3168.

- 1-H-2. d. (4) Prepare APV to cover travel cost incurred each week.
- (5) Attach report to APV and forward it to district accounting office.
- e. Responsibility and Action of the District Accounting Office.
- (1) Post APV to expenditure controls as a charge to correct Account 19.00 cost center, as appropriate.
- (2) Charge small differences between accrued direct travel costs and actual amounts paid on travel vouchers to industrial indirect cost center.
- (3) If CG-4231 covering travel chargeable to a closed work order is received, charge the cost to the benefiting unit under the maintenance cost target indicated on the closed work order.

I. Accounting for Overhead Costs.

1. Definition. The costs associated with the base industrial section function which cannot be directly allocated to a particular work order are considered overhead costs. A portion of overhead cost is applied to each direct work order.
2. How to Apply Overhead. Apply overhead costs to work orders based upon the overhead rate developed in the industrial base budget process. The budget is prepared in accordance with CG-361. Apply the overhead rate to the direct labor costs on all work orders except:
- a. Unallocable industrial personnel costs work orders.
- b. Industrial plant maintenance work orders.
3. Review of Overhead Balance. Review the under/over-absorbed overhead balance at least quarterly. Account 19.00 must be "zeroed" out before closing the expenditure control ledger for September of each year. Procedures are:
- a. Responsibility and Action of the District Comptroller.
- (1) During the last quarter of the fiscal year, furnish the district engineer an estimate of:
- (a) Funds required to transfer debit expenditures for under-absorbed overhead.
- (b) Funds will revert to maintenance operating guides by transfer of credit expenditures for over-absorbed overhead.

- 1-I-3. a. (2) Review Industrial Operating Cost Report (CG-3913).
- (3) Advise the commanding officer and/or the district engineer when review discloses the current overhead rate application will not substantially absorb the overhead costs.
- b. Responsibility and Action of the Commanding Officer and/or District Engineer.
- (1) Revise the industrial budget and recompute a new overhead rate for remainder of the fiscal year.
- (2) Inform the district accounting office and the industrial accountant that a revised overhead rate was established and the effective establishment date.
- (3) Furnish the accounting office authorization to:
- (a) Obligate maintenance operating guide required to cover under-absorbed overhead.
- (b) Restore funds to maintenance operating guide based on transfer of credit expenditures for over-absorbed overhead.
- c. Responsibility and Action of the District Accounting Office.
- (1) Prior to closing the accounts at 30 September, prepare JV for an expenditure entry to transfer debit or credit expenditures to maintenance operating guides.
- (2) In preparing journal voucher, prorate under- or over-absorbed expenditures based on the ratio of direct labor charges (military and civilian) for each maintenance operating guide to total direct labor charges to all maintenance operating guides.
- (3) Transfer debit expenditures to Work Order Allocation accounts:
- DR: 42-31XX9 - 2530
- DR: 43-31XX9 - 2528
- DR: 45-31XX9 - 2540
- CR: 19-31XX2 - 1990
- (4) Reverse the above entry to transfer credit expenditures.

1-J. Recording Work Order Costs.

1. Prescribed Forms. Use the following forms for recording and controlling work order costs:

- a. Work Order Control (CG-3168). Use CG-3168 to control posting detail charges to individual work orders. It provides a basis for obtaining monthly costs for journalizing to general ledger accounts. Figure 1-4 shows how to keep the control.

The industrial accountant uses the control to journalize monthly totals as follows:

- (1) Direct Work Orders for Expenditure Entry.

DR: GL Account 4400, by cost target, for total of column (13)

CR: Account 19.00 (31XX1) 1900 for total of column (11)

CR: Account 19.00 (31XX2) 1900 for total of column (12)

- (2) Industrial Plant Maintenance Work Orders for Expenditure Entry Only.

DR: Account 19.00 (31XX2) 2670

CR: Account 19.00 (31XX2) (Object class originally charged)

For monthly total of materials columns (7) and (8) of CG-3168

DR: Account 19.00 (31XX2) 2570

CR: Account 19.00 (31XX2) (Object class originally charged)

For monthly total of travel and other costs columns (9) and (10) of CG-3168.

2. Recapitulation of Work Order Costs (CG-3415). Use this form to detail costs for each individual work order. Data posted to individual CG-3415s must equal related amounts posted to each column of Work Order Controls. Procedure for maintenance of CG-3415 is:

- a. Responsibility and Action of the Industrial Accountant.

- (1) Maintain a separate CG-3415 for each work order.

- 1-J-2. a. (2) Post labor, material, and travel costs to CG-3415 using CG-3168.
- (3) Apply overhead to CG-3415 at the current rate based upon the value of labor applied to each direct work order.
- (4) At the close of each month and when closing a work order, total each column and enter the monthly totals.
- (5) Enter a cumulative total to date in each column immediately below the monthly totals.
- (6) Prepare a schedule showing the work order number and total monthly charges for each work order at the end of each month.
- (7) Prepare separate schedule for specific and continuing work orders.
- (8) Support JV prepared from Work Order Controls with this schedule.
- (9) Forward schedule and JV to the district accounting office.
- (10) Use monthly totals from CG-3415s to balance with related Work Order Controls.
- (11) Use cumulative totals from CG-3415 to post actual cost data on the work order form after closing.
- b. Responsibility and Action of the District Accounting Office.
- (1) Post JVs to the accounts.
- (2) Use supporting monthly work orders schedule to liquidate related work order obligations.

K. Accounting for Maintenance and Repair (M&R) Detachments.

1. Function of (M&R) Detachment. This section covers accounting costs incurred by M&R Detachments which operate as an industrial base subunit. The functions of an M&R Detachment are explained in CG-361.

1-K-2. How to Account for M&R Detachment Costs. Costs incurred by M&R Detachments are included as part of the industrial function of the parent base. Such costs are charged to the base direct (31XX1) or indirect (31XX2) cost centers. All work performed by an M&R Detachment must be covered by a specific or continuous work order. Apply the same overhead rate to all work orders.

L. To Be Published

M. Accounting for Allowance List Spares.

1. Scope. This chapter covers accounting costs of repairs and replacement of spare equipment (or components) authorized by the allowance list of bases to support other Coast Guard units.

Repair or replacement cost of spare aids to navigation equipment contained in the allowance list is not covered by this chapter. Such costs are proper for charge to cost centers in the 03100 and 03200 series. See Part II, chapter 4 of this manual.

2. Accountability-Allowance List Spares. Bases will carry allowance list spares on their plant property records as provided in Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation. When an allowance list spare item is shipped by a unit to a base for repair or replacement, an invoice must be prepared as stated in the above Volume. The invoice is used to remove the item from the plant property record of the transferring unit and to pick it up in the plant property record of the base.

3. How to Cost Repair or Replace Equipment. The following procedure covers the cost for repairs or replacement of allowance list spares on a standard or average cost basis:

- a. Responsibility and Action of the District Engineer.

- (1) Determine an equitable average cost of repair for each item, equipment or component carried as an allowance list spare by the base.
- (2) Prepare list showing average cost of repair to each item of allowance list spares.
- (3) Send a copy of the list to the industrial base and to the district accounting office.

1-M-3. b. Responsibility and Action of the Industrial Base.

- (1) Prepare work order covering equipment or component items received for repair.
- (2) Show charge to Repairs to Allowance List Spares - cost center 31XX5.
- (3) Issue replacement equipment or component.
- (4) Prepare issue document on correct invoice.
- (5) Show charge to the receiving unit for the standard or average cost of repair and offset credit to cost center 31XX5, object 1910, and correct target operating guide.
- (6) Forward copy of the invoice to district accounting office.

c. Responsibility and Action of the District Accounting Office.

- (1) Post invoice to the expenditure ledger only, charge the receiving unit and credit cost center 31XX5 for the standard repair cost.
- (2) When related work order cost is completed, charge cost center 31XX5 for the actual cost of repair.
- (3) Analyze cost center 31XX5 prior to closing the expenditure ledger at 30 September to find the value of standard repair credits posted to the account for which no actual cost (repair or replacement) is recorded.
- (4) Prepare JV for posting to the expenditure ledger to establish the value of repair credit allowance for equipment awaiting repair at 30 September:  
  
DR: OG-31XX5 - 1910  
CR: OG-31XX0 - 5910
- (5) Reverse the above entry on 1 October to reestablish the value of standard repair credit allowance for equipment awaiting repair.

1-M-4. How to Cost Purchase of New Equipment. New equipment acquired to replace worn out or surveyed allowance list spares is proper for charge to Repairs to Allowance List Spares - cost center 31XX5. New equipment purchases which increase the number of base allowance list spares are proper for charge to Additions to Allowance List Spares - cost center 31XX6.

5. How to Cost Cannibalized Parts. When economical, equipment to be disposed of may be cannibalized. Equipment cannibalization must be covered by a work order chargeable to 31XX5. The cannibalized parts must be placed in inventory at fair market value by invoice showing charge to the inventory purchase account and credit to cost center 31XX5, object class, and target operating guide.

N. Accounting Documents and Reports.

1. General. The month end closing of expenditure accounts by the district accounting office requires timely submission of documents and reports. Bases must submit their reports, journal vouchers, and other documents within times specified in this chapter. When specific times are not given, forward documents and journal vouchers to district accounting offices to be received not later than the fourth working day following the close of the month.

2. How to Process Completed Work Orders. Work orders must be closed and costed when they are physically completed. At 30 September the work order file must be reviewed to ensure all work orders are costed before closing the accounts. Process these work orders as follows:

a. Responsibility and Action of the Industrial Accountant.

- (1) Pull work orders and related CG-3415 from work-in-process file.
- (2) Total and balance each element of cost on CG-3415.
- (3) Estimate value of any material or travel expense outstanding.
- (4) Prepare and record APV to CG-3415 and CG-3168 covering any material or travel expense outstanding.
- (5) Forward CG-3415 to the industrial manager.

1-N-2. b. Responsibility and Action of the Industrial Manager.

- (1) Review CG-3415 and indicates approval by initialing in lower left corner.
- (2) Return CG-3415 to industrial accountant.

c. Responsibility and Action of the Industrial Accountant.

- (1) Post costs from CG-3415 to "Cost Summary - Actual" block of the work order.
- (2) Distribute completed work order as required by CG-361.
- (3) Accounting office copies of completed work orders may be accumulated until the end of the month or until volume warrants preparing JV.
- (4) Arrange accounting office copies of completed work orders in numerical order, grouped by operating guides, fiscal year, cost center, and object class.
- (5) Prepare JV, for expenditure entry only, from accounting office copy of work order, listing work orders individually by operating guide as follows:
  - a Place work order number in "Reference" column.
  - b Place related cost accounting data in "Explanation" column.
  - c Place total related actual work order cost in "Accrued Expenditures" column.
  - d When the last work order chargeable to the same operating guide is listed, enter an offsetting credit entry to GL Account 4400 for the total value of work order listed for the operating guide.
  - e Repeat (5)-d until completed work orders for all operating guide are listed.
  - f Send the original JV and accounting office copy of work order to the district accounting office.

- 1-N-3. Reconciliation of Work-in-Process. Reconcile Work-in-Process account 4400 (CG-4232) to determine that the balance in GL Account 4400 agrees with industrial base records at the close of each month as follows:
- a. Responsibility and Action of the Industrial Accountant.
    - (1) Complete lines 1 through 5 of CG-4232.
    - (2) Support line 5 with a separate schedule by operating guide showing the work order number and cumulative cost of each uncompleted work order.
    - (3) Forward CG-4232 with supporting schedule of uncompleted work orders to the district accounting office on or before the 15th calendar day of each month.
  - b. Responsibility and Action of the District Accounting Office.
    - (1) Complete line 6 through 9 of CG-4232.
    - (2) Analyze and correct any difference shown on line 9.
    - (3) File CG-4232 chronologically.
4. Industrial Operating Cost Report. The Industrial Operating Cost Report (CG-3913) (RCS G-FAC-6200) permits comparison of actual costs for the calendar quarter and cumulative costs to date with budgeted costs.
- a. Preparation and Distribution of CG-3913. The district accounting office prepares CG-3913 on or before the 20th day of the month following each calendar quarter. Actual cost data required to complete the form is obtained from expenditure accounts. Budgetary data is obtained from CG-361, chapter III. Minimum distribution is shown on the form.
  - b. VACANT
5. Analysis of Industrial Work Orders (CG-3914). The CG-3914 (RCS G-FAC 6203) analysis has three parts:
- Part A: Cost Applies to Work Orders by Operating Guide. This part shows total costs applied to work orders on a cumulative basis by type of cost and operating guide for the fiscal year.
- Part B: Cost Applied to Work Order by Type. This part shows total costs applied to specific and continuing work orders on a cumulative basis by operating guide for the fiscal year.

1-N-5. (cont'd)..

Part C: Uncompleted Specific Work Orders. This part shows the balance of unliquidated obligations remaining for specific work orders by age group at the end of the calendar quarter.

- a. Preparation and Distribution of CG-3914. CG-3914 is prepared at the end of each calendar quarter as follows:
    - (1) Responsibility and Action of the Industrial Accountant.
      - (a) Prepare CG-3914 obtaining data for preparation from sources as follows:
        - Part A - from CG-3168 covering direct work orders.
        - Part B - from recap of monthly schedules of work order costs. See paragraph 1-J above.
        - Part C - from file of uncompleted work orders.
      - (b) Forward CG-3914 to district accounting office.
    - (2) Responsibility and Action of the District Accounting Office.
      - (1) Verify CG-3914 and makes any necessary corrections.
      - (2) Make certain that amounts reported in Part C equals balances of undelivered orders as reported on target accounts.
      - (3) Distribute CG-3914 on or before the 20th of the month following end of the calendar quarter.
      - (4) Minimum distribution is shown on the form.
6. Analysis of Work Orders by Class of Unit. The Analysis of Work Order Costs by Class of Unit (RCS G-FAC-6202) shows actual costs incurred for the quarter and cumulative costs for the fiscal year, distributed by class of unit and by operating guide.
- a. Preparation and Distribution of Work Orders by Class of Unit. The industrial accountant performs an analysis of work orders by class unit at the end of each calendar quarter. Obtain data for preparation by recapping monthly totals of costs shown on CG-3415. Makes minimum distribution as shown on the form or before the 20th day of the month following calendar quarter.

CHAPTER 2. ACCOUNTING FOR OPERATING EXPENSE (APF) INVENTORIES

A. Inventory Reporting Requirements.

1. Prescribed Documentation. Comptroller Manual, Volume III, Part IV, chapter 3 requires Coast Guard authorized stocking and issuing unit to report inventory transactions to the accounting office. List documents and adjustment forms reflecting an increase or decrease in the inventory value are to be listed on the Daily Summary of Receipt Transactions (CG-3095), and the Daily Summary of Expenditure Transactions (CG-3097), respectively. Submission of Stores Statement is required to provide a monthly summary report of inventory transactions. This chapter gives the required accounting office procedures for financial control over inventories financed under the Operating Expense Appropriation. Separate instructions are published in Part IX of this manual and distributed to AR&SC only.
2. To Be Published

B. Accounting for Field Stock Inventory.

1. Operating 41.00 Inventory. This inventory account is not maintained on a revolving fund basis. Issues from inventory within the Coast Guard are made on a non-reimbursable basis and, when recorded in the target accounts, do not increase the unobligated allotment balance. The inventory stock is confined to items financed under the target OG 41.00 account - Inventory Receipts and Issues. All end-use issues for maintenance of Coast Guard aircraft are charged to the appropriate aircraft cost account. Establish obligations for procurements under this inventory account except for procurements from AR&SC.
  - a. How To Process Inventory Receipts. The accounting office will process CG-3095 and supporting receipt documents as follows:
    - (1) Responsibility and Action of the Inventory Control Clerk.
      - (a) Prove accuracy of CG-3095 by preparing adding machine listing of amounts shown on supporting documents.
      - (b) Sort and analyze CG-3095 support documents and code them to show entry to OG 41.00 allotment account and the correct expenditure accounts:

2-B-1. a. (1) (b) (cont'd)..

<u>Source of Procurement</u>	<u>Expenditure Account</u>	
	<u>DR</u>	<u>CR</u>
Commercial Vendor	8590	5199*
Other Government Agency (reimbursable)		
MILSTRIP	8590	4860*
Other than MILSTRIP	8590	5122*
Supply Fund Inventory	8590	5121*
Transfer between OG-41.00 accounts and accounting offices		
Reimbursable	8591	4890
Non-Reimbursable	8591	4890
Donation from another CG appropriation	8592	6111
Donation from another federal agency	8592	6112
Return of aircraft material to inventory	8593	Appropriate aircraft cost center and object class
Return from excess material inventory	7593	Air Station OPFAC account - object class
Transfer between OG-41.00 inventory accounts within same accounting office	8591	4890
Gain by inventory adjustment	8593	Air Station OPFAC account - 2651

\*NOTE: Credit entry accomplished from Target - Expenditure Control.

- (c) Liquidate the related obligation. Do not liquidate MILSTRIP obligation.
- (d) Prepare covering Expenditure Document - Journal Voucher (CG-4243) in duplicate to enter receipt documents into the accounts. See Part IV, paragraph 3 of this manual.

2-B-1. a. (1) (d) (cont'd)..

- (1) Reflect GL Account 4900 in the column captioned "General Ledger Account" if CG-4243 is for entry to the expenditure accounts only (i.e., it reflects a debit and credit entry to the same liability account).
- (2) Prepare CG-4243 to show summary debit entry to GL Account 8590 and detailed credit entry to GL Account 4860 if receipt document covers a MILSTRIP procurement.
- (e) When register of transactions is processed, file copy of CG-4243 to support balance in GL Accounts 51XX and 4890, as appropriate. See Part III, paragraph 6 of this manual.
- (f) Place CG-3095 and supporting documents in a completed transaction file.

b. How To Process Non-MILSTRIP Bills. Process a bill as provided in Part IV, chapter 3 of this manual. If the amount does not agree with the amount of the established accounts payable, process CG-4243 to effect adjustments as follows:

(1) Difference of \$25.00 or Less.

(a) Amount billed greater than established accounts payable.

DR: 41.00 Air Station OPFAC account 2651  
CR: Appropriate Liability Account\*

(b) Amount billed less than established accounts payable.

DR: Appropriate Liability Account\*  
CR: 41.00 Air Station OPFAC account 2651

(2) Difference of more Than \$25.00.

(a) Amount billed greater than established accounts payable.

DR: 8590  
CR: 5199\* or 5122\*  
DR: 8591  
CR: 5121\*

2-B-1. b. (2) (b) Amount billed less than established accounts payable.

DR: 5199\* or 5122\*  
CR: 8590  
DR: 5121\*  
CR: 8591

\*NOTE: These entries accomplished from Target-Expenditure Control.

(c) When the difference is more than \$25.00, send a letter to the inventory unit containing the following data:

- (1) Receipt document number.
- (2) Date receipt reported.
- (3) Value of receipt reported by the inventory unit.
- (4) Payment amount.
- (5) Amount adjustment.

The inventory unit records adjustment in the current month and returns a copy of the letter with endorsement indicating that inventory records were adjusted.

c. How to Process MILSTRIP Bills. MILSTRIP obligations and bills are processed as provided in Part IV, paragraphs 2 and 3, of this manual. This process results in a debit entry in GL Account 4860 for items purchased for inventory. When the receipt document is recorded as inventory pick-up, GL Account 4860 is credited. When the volume of transactions is large enough to warrant maintenance of an EAM card file, document files are not maintained to support open MILSTRIP items in GL Account 4860. The difference between the amount picked up in inventory and amount paid remains in GL Account 4860 until month-end.

The EAM activity will prepare an Advances and Clearing Accounts Report at the end of the month. The accounting office will analyze this report and clear GL Account 4860 balances. Do not prepare an EAM report when the volume of transactions is too small to warrant EAM maintenance of a GL Account 4860 clearing account file. Handle adjustment of differences between amount. See paragraph 2-B-1-b above.

- 2-B-1. d. How to Process Inventory Billing Documents. When a billing document is received for inventory transfers, pull the related receipt document from the inventory transfer clearing account file and process the billing document in the following manner:
- (1) Receipts from Supply Fund Inventory. Prepare CG-4244 showing debit to GL Account 5121 for amount of SF-1081 billing.
  - (2) Reimbursable Transfers of OG 41.00 FS Inventory Between Accounting Offices. Prepare CG-4243 for amount of Inter-office Transfer Voucher (ITV) (CG-4827) showing the following entry and liquidate obligation.

DR: 41.00 - 4890  
CR: 9900\*

\*NOTE: Credit entry accomplished from Target-Expenditure Control.

- (3) Non-Reimbursable Transfer of OG 41.00 FS Inventory. Prepare CG-4243 for amount of CG-4827:
- DR: 41.00 - 4890  
CR: 9100

- e. How to Process Inventory Issues. The accounting office will process CG-3097 and supporting issue documents, as follows:

- (1) Responsibility and Action of the Inventory Control Clerk.
  - (a) Prove accuracy of CG-3097 by preparing an adding machine listing of amounts shown on supporting documents.
  - (b) Sort supporting documents into the following categories and code to show entry to the target operating guide expenditure accounts indicated:

<u>Category</u>	<u>Description</u>
A	Issues to consumers for end use:  DR: 41.00 - Appropriate aircraft cost center - object class CR: 41. - 7590

2-B-1. e. (1) (b) (cont'd)..

<u>Category</u>	<u>Description</u>
B	Reimbursable transfer between OG 41.00 inventory accounts and accounting offices.  DR: 9900* CR: 41.00 - 7591
C	Non-reimbursable transfers between OG 41.00 inventory accounts and accounting offices (other than to AR&SC).  DR: 41.00 - 9100 CR: 41.00 - 7591
D	Transfers between OG 41.00 inventory accounts within the same accounting office.  DR: 41.00 - 4890 CR: 41.00 - 7591
E	Fully reimbursable issues to another federal agency.  DR: 80.00 - 77950 - object class CR: 41.00 - 7590
F	Transfer to Excess Material inventory.  DR: 41.00 - Air Station cost center - object class CR: 41.00 - 7593
G	Loss by inventory adjustment.  DR: 41.00 - Air Station cost center - object class 2651 CR: 41.00 - 7593

2-B-1. e. (1) (b) (cont'd)..

<u>Category</u>	<u>Description</u>
H	Transfer of inventory to AR&SC which has been determined to be Class 265 material or turn-in to another federal agency for credit (entry at list price).  oo1 <u>When Identifiable.</u>  DR: 41.00 - Appropriate Aircraft cost center - object class 2651 CR: 41.00 - 7593  OO2 <u>Not Identifiable.</u>  DR: 41.00 - Air Station cost center - object class 2651 CR: 41.00 - 7593
I	Transfer of Reimbursable Free Issue (RFI) OG 41.00 inventory to AR&SC (at list price):  oo1 <u>When Identifiable.</u>  DR: 41.00 - Appropriate Aircraft cost center - object class 2651 CR: 41.00 - 7593  oo2 <u>When not Identifiable.</u>  DR: 41.00 - Air Station cost center - object class 2651 CR: 41.00 - 7593

NOTE: Debit entry accomplished from Target-Expenditure.

- (c) Code issue document to show complete expenditure data. Batch code documents to reduce coding effort if issue documents cover repetitive charges to the same account (i.e., target, cost center, or object class).
- (d) Prepare a summary CG-4243 for total value of issues showing credit entry to GL Accounts 7590, 7591, and 7593. List each account on a separate line.

1 Ensure total credit entries equal the grand total of inventory issues shown on CG-3097.

2-B-1. e. (1) (d) (con'd)..

2 Show GL Account 4900 on CG-4243 in column captioned "General Ledger Account" for all issues except reimbursable transfers.

3 Show GL Account 9900 in column captioned "General Ledger Account" for reimbursable transfers.

- (e) Prepare Document Lot Sheet from CG-4243.
- (f) Send Lot Sheet, issue documents, and CG-4243 to control clerk for entry to Target-Expenditure Control.
- (g) Place CG-3097 in a suspense file pending return of documents by the EAM activity.
- (h) When documents are returned by the EAM activity and balanced with register of transactions, file the documents with covering CG-3097 in a completed transaction file except for documents which support balance GL Account 4890. File documents which support GL Account 4890 in an open file.
- (i) Take action as indicated below to complete inventory transactions in:

<u>Category</u>	<u>Description</u>
B	<u>Reimbursable transfer between OG 41.00 inventory accounts and accounting offices.</u> Prepare covering ITV and send to correct accounting office.
C	<u>Non-reimbursable transfers between OG 41.00 inventory accounts and accounting offices (other than to AR&amp;SC).</u> Prepare covering ITV and send to correct accounting office.
E	<u>Fully reimbursable issues to another federal agency.</u> Prepare covering Voucher for transfer Between Appropriations and/or Funds - Disbursements (SF-1080) and to correct office for settlement.

2-B-1. e. (1) (i) (cont'd)..

Category      Description

H                      Turn-ins to another federal agency for credit. Establish credit obligation under target OG 41.00 for estimated credit allowance. Upon receipt of notice from other federal agency as to credit allowed for turn-ins, prepare CG-4243 to:

DR: 41.00 - 2310\*  
CR: 41.00 - Appropriate Aircraft cost center or Air Station cost center - object class 2651

DR: 41.00 - 7593  
CR: 41.00 - 7590

\*NOTE: Debit entry accomplished from Target-Expenditure Control.

C. Excess Material Inventory.

1. Account Purpose. This account is maintained to give financial control over material declared excess to the Coast Guard supply system. The account is not maintained by appropriation. All excess material is merged into one account for each inventory activity, without regard to origin of the material. Inventory receipts and issues under this account are non-reimbursable except for receipts from the Coast Guard Supply Fund. Proceeds from the sale of material in this account are proper for deposit to "miscellaneous receipts" except for YARD FUND disposals. See Comptroller Manual (M4400.13), Volume III, Logistics/Property and Transportation. Transactions under this account are recorded directly to general ledger activity accounts.
2. How to Process Receipts. Receipts are reported to the accounting office on CG-3095 with supporting documents as are other inventory receipts transactions. The accounting office procedure is:
  - a. Responsibility and Action of the Inventory Control Clerk.
    - (1) Prove accuracy of CG-3095 by preparing an adding machine tape listing amounts shown on supporting documents.

2-C-2. a. (2) Sort documents into the following categories:

<u>Category</u>	<u>Description</u>
A	Receipts from Field Stock Inventory
B	Receipts from Supply Fund Inventory
C	Receipts from Appropriation Purchase Account (APA) Inventory
D	Receipt by transfer from another accounting office

c. Process Journal Voucher (JV) to record the receipts documents value in Category A in the general ledger as follows:

DR: 8599  
CR: 4890

d. Process JV to record the receipts documents value in Category B in the general ledger as follows:

DR: 8599  
CR: 5599

e. Process JV to record the receipt documents value in Category C in the general ledger as follows:

DR: 8599  
CR: 4890

(1) When ITVs covering Category C receipt documents are received from Commandant (G-FAC), prepare CG-4243 to record in the expenditure ledger as follows:

DR: OG - cost account 05980 - object class  
CR: OG-9100

(2) Process JV to give effect to the following general ledger entry:

DR: 4890  
CR: 5599

f. Process JV to record receipt documents value in Category D in the general ledger as follows:

DR: 2599  
CR: 4890

2-C-2. g. When ITVs are received from transferor accounting office, record them in expenditure and general ledgers as shown in paragraph 2-C-2.e.(1) and (2) above.

3. The accounting office will process CG-3097 and supporting documents as follows:

a. Responsibility and Action of the Inventory Control Clerk.

(1) Prove accuracy of CG-3097 by preparing an adding machine tape listing amounts shown on supporting documents.

(2) Sort issue documents into the following categories:

<u>Category</u>	<u>Description</u>
A	Disposal of material by sale or transfer to another federal agency
B	Transfers to another accounting office
C	Return to Supply Fund
D	Return to APA Inventory
E	Return to FS Inventory

(3) Process JV to record issue documents value in Category A in the general ledger, as follows:

DR: 5599  
CR: 7599

(4) Process JV to record issue documents value in Category B in the general ledger, as follows:

DR: 5599  
CR: 2599

(a) Prepare CG-4243 for entry to the expenditure accounts as follows:

DR: OG-9100  
CR: OG - cost center 05982 - object class

(b) Prepare covering ITVs and send to correct accounting office.

2-C-3. a. (5) Process JV to record issue documents value in Category C in the general ledger as follows:

DR: 5599  
CR: 8599

(6) Process JV to record the issue documents value in Category D in the general ledger as follows:

DR: 5599  
CR: 8599

(a) Prepare covering ITVs. Prepare CG-4243 and process it for entry to expenditure accounts as follows:

DR: OG-9100  
CR: OG - cost center 05980 - object class

(b) Send ITV to Commandant (G-FAC).

(7) Process JV to record the issue documents value in Category E in the general ledger as follows:

DR: 5599  
CR: 8599

D. Reconciling Inventory Accounts.

1. How to Perform Reconciliation. Each inventory activity will send one copy of Stores Statement and Stores Account Balance Sheet (CG-3116) to the accounting office monthly. See Comptroller Manual (M4400.13), Volume III. The inventory balances shown on Stores Statement will be reconciled by the accounting office with the related general ledger accounts as follows:

a. Responsibility and Action of the Reconciliation Clerk.

- (1) Compare previous and current month's Stores Statement to determine that "balance on hand last report" was carried forward correctly.
- (2) Prepare adding machine listing of CG-3095 and CG-3097 to total "receipts" and "issues" reported for the month.
- (3) Compare adding machine "receipt" and "issue" totals with related amounts reported on lines 7 and 14 of Stores Statement, respectively.

- 2-D-1. a. (3) (a) Reconcile any different between adding machine and Stores Statement reported totals.
- (b) Initiate action to effect any required adjustments of reports.
- (4) Prove the mathematical amount accuracy shown on line 15 of Stores Statement.
- (5) Reconcile related general ledger inventory accounts with inventory balance reported on Stores Statement. Document reconciliation using "Reconciliation of General Ledger Inventory Accounts (CG-4273) with Stores Statement."
- (6) File completed CG-4273. Send one copy of CG-4273 covering last month of each calendar quarter to Commandant (G-FAC) within 30 days after the quarter ends.

E. Accounting for Buoys.

1. Scope of Instruction. Buoys in excess of district allowances are reported to Commandant (G-FLP) as APA (ECV) inventory. See Comptroller Manual (M4400.13), Volume III. The buoys are redistributed based upon service-wide requirements. This chapter covers the required documentation and accounting entries to record the receipt and issue of buoys in APA (ECV) inventory. It also covers transfer of buoys from approved allowances for use on an AC&I project.
2. Basis for Financing Issues. Buoys are carried in APA (ECV) at an average repair cost established by Commandant (G-ECV).
  - a. Issues Chargeable to Operating Expense Appropriation. Issue to a district having custody of a buoy is made on a non-reimbursable basis. Inter-district issues are reimbursable for cost of painting and minor repairs.
  - b. Issues to AC&I Projects. Issues to any AC&I project are reimbursable. District offices will obligate OG 80 funds and AC&I projects for the inventory value of buoys as well as the cost of alteration and final painting. OG 80 will be reimbursed for final cost by operating guide billing procedures.
  - c. Issues to OG 80.00 Allotments (Except for AC&I Projects). District offices will obligate OG 80 allotments for the replacement cost of the buoy issued to replace damaged aids to navigation or other reimbursable issues. Replacement cost will be based upon the value shown on the Coast Guard YARD Stock List of Manufactured Products.

2-E-3. Accounting Procedures. Following are accounting procedures, by types of transactions, for processing transactions affecting APA (ECV) buoy inventory.

a. Receipts in APA (ECV) Inventory

(1) Responsibility and Action of Commandant (G-FAC).

(a) Process receipt documents for entry to Operating Expense Appropriation expenditure accounts as follows:

DR: 43.00 - 8580

CR: 43.00 - 9100

(b) Prepare covering ITVs and send to appropriate district accounting office.

(2) Responsibility and Action of the District Accounting Office. Record ITV in Operating Expense Appropriation expenditure accounts as follows:

DR: 43.00 - 9100

CR: 43.00 - correct AN cost account (03XXX) - 1940

b. Intra-district issue for end use or to fill approved allowance.

(1) Responsibility and Action of the Commandant (G-FAC).

(a) Process issue document for entry to expenditure accounts as follows:

DR: 43.00 - 9100

CR: 43.00 - 7580

(b) Prepare covering ITV and send to appropriate district accounting office.

(2) Responsibility and Action of the District Accounting Office. Record ITV in expenditure accounts as follows:

DR: 43.00 - AN cost account (03XXX)

CR: 43.00 - 9100

c. Inter-district issue for end use or to fill approved allowances.

(1) Responsibility and Action of Commandant (G-FAC).

(a) Process issue document for entry to expenditure accounts as follows:

DR: 43.00 - AN cost account (03XXX) - 1940

CR: 43.00 - 7580

2-E-3. (cont'd)..

(b) Send charge and ITV to transferee accounting office and credit ITV to transferor accounting office.

(c) Record ITVs in the general ledger as:

DR: 9900 (by transferee accounting office)  
CR: 9900 (by transferor accounting office)

(d) Send charge to transferee accounting office.

(e) Send credit to transferor accounting office.

(2) Responsibility and Action of the Transferee Accounting Office. Process charge for entry to the expenditure accounts as follows:

DR: 43.00 - AN cost account (03XXX) - object  
CR: 9900\*

(3) Responsibility and Action of the Transferor Accounting Office. Process credit for entry to the expenditure accounts as follows:

DR: 9900\*  
CR: 43.00 - AN cost account (03XXX) - Object

d. Issues to AC&I Projects

(1) Responsibility and Action of Commandant (G-FAC)

(a) Reference paragraph 2-E-3 above for procedures covering inter-district issues for end use or to fill approved allowances.

(b) Send both the charge and credit to the same accounting office for recording if issue is to a district having custody of the buoy.

(2) Responsibility and Action of the Transferor Accounting Office. Process credit entry in the target and expenditure accounts as follows:

DR: 9900\*  
CR: 43.00 - AN cost account (03XXX) - 1940

2-E-3. (cont'd)..

(3) Responsibility and Action of the Transferee Accounting Office.

- (a) Process charge entry to the target and expenditure accounts as follows:

DR: 80.00 - 77950 - 3100  
CR: 9900\*

- (b) Send charge ITV to transferor accounting office if credit is received.

e. Issues to OG 80 Allotments - Except AC&I Projects

- (1) Responsibility and Action of Commandant (G-FAC). Reference paragraph 2-E above for procedures covering inter-district issues for end use or to fill approved allowances.

- (2) Responsibility and Action of the Transferor Accounting Office. Process for entry to the expenditure accounts as follows:

DR: 9900\*  
CR: 43.00 - AN cost center (03XXX) - 1940

- (3) Responsibility and Action of the Transferee Accounting Office.

- (a) Process for entry to the expenditure accounts as follows:

DR: 80.00 - 77950 - 3100  
CR: 9900\*

- (b) Prepare JV charge to OG 80 for the cost of buoy replacement less the average repair cost.

- (c) Process JV for entry to the target and expenditure accounts as follows:

DR: 80.00 - 77950 - 3100  
CR: 43.00 - AN cost center (03XXX) - 1940

- (d) Send charge ITV to transferor accounting office if credit is received.

NOTE: Entry accomplished from Target-Expenditure Control.

- 2-E-4. Allowance Buoys Used on AC&I Projects. Process all buoy transfers from approved allowances for use on an AC&I Project through OG 80 allotments. OG 80 allotment and the AC&I project will be obligated for the replacement cost based on the current Coast Guard YARD Stock List of Manufactured Products.
- a. Accounting Entries. The district accounting office will process copy of document evidencing transfer of buoys for entry to the allotment and expenditure accounts as follows:
- DR: 80.00 - 77950 - 3100  
CR: 43.00 - AN cost center (03XXX) - 3101
- b. VACANT

PART VI - Formerly Section F

REPORTS AND RECONCILIATIONS

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CHAPTER 1. TARGET STATUS REPORT

A. Introduction.

1. General. This chapter covers the preparation, verification and distribution of the Target Status Report (RCS:G-FAC-6014).
2. Purpose of Report. The report is a summary trial balance showing the status of each fund breakdown at the Headquarters sub-account or project level. Consolidation of Target Status Reports from the various accounting offices is the foundation for preparing servicewide reports on the targeted status of targeted funds. Commandant (G-FAC) uses the consolidated report to prepare Report on Budget Status (SF-133) and other reports for submission to the Department of the Treasury or Office of Management and Budget (OMB).

B. Preparation of Target Status Report.

1. Who Prepares the Report. Accounting offices will prepare the report for each administrative target unit for which target accounts are maintained. The report will be prepared as of the last day of each month.
2. How to Prepare the Report.
  - a. The report will be formatted as follows:
    - (1) Begin each appropriation on a new sheet combining the current and successor (M) appropriations.
    - (2) List each Headquarters sub-account or project number, in ascending numerical sequence, on a separate line.
    - (3) List fiscal years in ascending numerical sequence with successor year (M) account listed.
    - (4) Show sub-totals after each Headquarters sub-account.
    - (5) Show grand totals for the appropriation (current and "M" accounts combined) after all Operating Guides (OG) or projects have been listed.
    - (6) In addition to the above grand totals, show summary totals as follows:
      - (a) Second prior fiscal year.
      - (b) First prior fiscal year.
      - (c) Current Fiscal year.

- 1-B-2. a. (6) (d) Combined total of items (a), (b) and (c).  
 (e) Successor (M) appropriation.  
 (f) Combined total of items (d) and (e).

b. Supporting Data Files. For consolidation purposes, each ATU will make available to Headquarters an updated ADP file representing the balance for each line item.

C. Verification of the Report.

1. Responsibility and Action of the Accounting Office.

a. Compare totals shown on report with related totals from the Target Expenditure Control as follows:

<u>Target Expenditure Control</u>	<u>Target Status Report</u>
Column (4) equals	Available Targets
Column (6) equals	Undelivered Orders
Column (8) equals	Accrued Expenditures
Column (9) equals	Unobligated Balance

- b. Cross-foot appropriation totals shown on the report as follows:  
 Available targets less Accrued Expenditures less  
 Undelivered Orders equals Unobligated Balance.
- c. Make necessary corrections prior to distribution of the report.
- d. Make certain that Journal Vouchers are attached to the original report to support amounts of target pick ups and releases made during the current month.

2. Vacant

D. Report of Unavailable Target Balances.

1. Source Data. Accounting offices will prepare a Report of Unavailable Targets as of the last day of each month. Figure 1-1 shows the report format. Use data contained on Allotment Control (CG-3067) for preparation of the report. See Part III, chapter 5 of this manual.

1-D-2. Format of the Report. The report will be prepared as follows:

- a. Begin each appropriation on a separate sheet.
- b. Prepare report for the first nine months of the fiscal year only.
- c. List operating guides in ascending numerical sequence.
- d. List AC&I projects which have unavailable target balances in numerical order by project number.

E. Distribution of Target Status Report and Attachments.

1. Reporting Date. The accounting office will distribute the Target Status Report and supporting attachments as shown below. Distribution will be made as soon as the report and supporting data are complete. Mail service will be used which will assure receipt by Commandant (G-FAC) no later than the 10th day after the month reported.
2. Distribution of Reports. Required minimum distribution of reports (Additional copies should be provided to meet local requirements, as necessary):
  - a. Target Status Report. Send the original and one copy to Commandant (G-FAC); one copy to file and keep one copy for GAO use (30 September report only).
  - b. Report of Unavailable Target Balances. Send original and one copy to Commandant (G-FAC) and one copy to file.
  - c. EAM Target Report Cards. Forward the EAM cards to Commandant (G-FAC) with Target Status Report.
  - d. Other Supporting Data. Send the following to Commandant (G-FAC) with Target Status Report:
    1. Copy of each Allotment Journal Voucher (CG-4263) processed during the month to pick up or release targets.
    2. Original and copy of each Change in Financial Plan (CG-3319) processed during the month.
    3. Original Report of Administrative Reservations.
    4. Copy of Journal Voucher (CG-4391) journalizing the Cash Control - Appropriation Repayments.

REPORT OF UNAVAILABLE TARGET BALANCES  
5TH COAST GUARD DISTRICT

For Month Ended 31 August 1982  
Appropriation 69X0201

Accounting Data

<u>Appn Code</u>	<u>FY</u>	<u>Adm Target Unit</u>	<u>OG</u>	<u>Sub-Acct</u>		<u>Unavailable Allotment</u>
				<u>HQ</u>	<u>Field</u>	
1	4	05	20	00		176,300.
1	4	05	21	00		54,000.
1	4	05	23	00		75,000.
1	4	05	26	00		458,800.
1	4	05	40	00		44,940.
1	4	05	41	00		84,000.
1	4	05	80	01		675.
				Total		3,772,715.

Appropriation 69X0240

3	0	05	04	01	00	76,000.
3	0	05	23	06	00	120,000.
3	0	05	32	03	06	23.
3	0	05	34	03	05	92,200.
3	0	05	34	07	00	439,000.
				Total		727,223.

Figure 1-1

CHAPTER 2. OBLIGATIONS AND OUTLAYS STATUS REPORT

A. Monthly Status Report of Obligations and Outlays (RCS: G-FAC-6185).

1. Source Data. Accounting offices will prepare the report on the 4th working day of each month. Use data on Target Status Report and Statement of Transactions (SF-224). See chapter 1 of this Part.
2. Purpose of Report. DOT Order 2300.4B requires a monthly status report including net obligations and new disbursements (outlays) by the 5th working day following the end of each month. Commandant (G-FAC) will consolidated the reports from various accounting offices and submit consolidated report to Office of the Secretary of Transportation (OST). This report will enable OST to report status of funds to OMB.
3. Format of the Report. Report by message (see Figure 2-1) to Commandant (G-FAC) by the 5th working day of each month the status of obligations and outlays. The report shall be reviewed by the district or unit comptroller prior to release.

- a. Operating Expense (OE) Appropriation. Report current year OE accounting data for direct operating guides only, i.e., OGs 30, 41, 42, 43, 45, 46, 54, 56 and 57, in the following format:

Direct Funding Authority	\$XXXX.XX
Total Obligations Direct	XXXX.XX <u>1/</u>
Unobligated Balance Direct	XXXX.XX
Administrative Reservations	XXXX.XX *
Monthly Outlay	\$XXX.XX <u>4/</u>

\* Included as UDO's in total obligations.

- b. Other Appropriations. The following format applies to other appropriations:

APPN	CUMULATIVE NET OBLIGATIONS	MONTHLY OUTLAYS (NET DISBURSEMENTS)
2 RT	\$XXXX.XX <u>2/</u>	\$XXXX.XX <u>4/</u>
3 AC&I	XXXX.XX <u>3/</u>	XXXX.XX <u>4/</u>
8 RDT&E	XXXX.XX <u>3/</u>	XXXX.XX <u>4/</u>
Z Oil Pollution Fund	XXXX.XX <u>3/</u>	XXXX.XX <u>4/</u>
All Other	(Leave Blank)	XXXX.XX <u>5/</u>
Total	\$XXXX.XX	\$XXXX.XX

1/ Use the sum of columns "Accrued Expenditures" plus "Undelivered Orders" on Target Status Report representing total obligations - expenditures for current fiscal year. Exclude administrative reservations if significant and also exclude OG-80.

2-A-3. b. (cont'd)..

- 2/ Use the sum of columns "Accrued Expenditures" plus "Undelivered Orders" on Target Status Report representing total obligations - expenditures for current fiscal year. Exclude administrative reservations if significant.
- 3/ Use the cumulative total of columns "Accrued Expenditures" plus "Undelivered Orders" on Target Status Report. Exclude administrative reservations if significant.
- 4/ Use amounts from columns (2) and (3) of SF-224 representing net outlays for the month.
- 5/ Use amounts from columns (2) and (3) of SF-224 representing net outlays for the month for Supply Fund, Yard Fund, surcharge collections, Cadet Fund, Gift Fund and Successor "M" appropriations. Do not include clearing accounts, deposit funds or general or trust fund receipt accounts.  
If Target Status Report and SF-224 are not completed in time for securing the above information, use best estimate and advise.

B. Vacant.

STATUS REPORT OF OBLIGATIONS AND OUTLAYS (RCS G-FAC-6185)  
 (Shown below is the body of a sample message draft)

SUBJ: MONTHLY STATUS REPORT OF OBLIGATIONS AND OUTLAYS (RCS G-FAC-6185)

A. COMPTMAN (COMDTINST M7300.4), VOL I, PT 6 CHAP 2

1. FOR MONTH OF \_\_\_\_\_.

2. ATU\_\_\_\_\_.

3. ACTUAL (OR BEST ESTIMATE)

4. OE APPN:

A. DIRECT FUNDING AUTHORITY \$ \_\_\_\_\_

B. TOTAL OBLIGATIONS DIRECT \_\_\_\_\_

C. UNOBLIGATED BALANCE DIRECT \_\_\_\_\_

D. ADMINISTRATIVE RESERVATIONS \_\_\_\_\_

E. MONTHLY OUTLAYS \$ \_\_\_\_\_

5. OTHER APPNS:

APPN	NET OBLIGATIONS	NET DISBURSEMENTS
2 RT	\$ _____	\$ _____
3 AC&I	\$ _____	_____
8 RDT&E	_____	_____
Z Oil Pollution Fund	_____	_____
All Other	_____	_____
Total	\$ _____	\$ _____

Figure 2-1

## CHAPTER 3. OPERATING COST REPORTS

### A. Introduction.

1. General. This chapter covers the preparation, verification and distribution of Operating Cost Reports (RCS:G-FAC-6019). The report is a trial balance of expenditure amounts showing costs incurred at the cost center level.
2. Vacant.

### B. Preparation of Operating Cost Reports.

1. Who Prepares the Report. Accounting offices will prepare separate Operating Cost Reports for each Administrative Target Unit (ATU) for which official accounting records are maintained.
2. When to Prepare the Reports. Normally reports will be prepared as of the last day of each calendar quarter. Special Operating Cost Reports will be prepared for some specified accounts. Part II, chapter 3 of this manual defines the various operating guides, states required cost distribution and the preparation of special monthly cost reports.
3. How to Prepare Reports for Operating Expense and Reserve Training Appropriations.
  - a. Format of Report. The report will be formatted as follows:
    - (1) Begin each operating guide and/or Headquarters sub-account on a new sheet.
    - (2) List cost centers in numerical sequence.
    - (3) List object classes in numerical sequence for each cost center.
    - (4) Provide a sub-total for all object classes for each cost center.
    - (5) Provide a sub-total for all object classes and cost centers combined.
    - (6) After all object classes for an operating guide or Headquarters sub-account have been listed, show the expenditure amount for each general ledger account. General ledger account activity need not be identified by a cost center.
    - (7) Show a sub-total for all general ledger accounts combined.

- 3-B-3. a. (8) Show a grand total for each operating guide and/or Headquarters sub-account combining object classes and general ledger accounts.
- (9) After all operating guides have been listed, show a grand total of expenditures for the appropriation combining the regular and "M" accounts.

4. How to Prepare Report for AC&I Appropriation.

a. Details Included in the Report. The AC&I cost reports will be formatted as follows:

- (1) Begin each project or sub-project on a new sheet.
- (2) List object classes in numerical sequence for each project or sub-project.
- (3) Provide a sub-total for all object classes for each project or sub-project.
- (4) After all object classes for a project or sub-project have been listed, show expenditure amount for each general ledger account.
- (5) Provide a sub-total for all general ledger accounts combined.
- (6) Prepare a total of all expenditures combining object classes and general ledger accounts.
- (7) After all projects have been listed, provide a grand total of current year expenditures for the appropriation.

b. Vacant.

5. How Reports Are Prepared for Other Appropriations or Funds. Accounting offices will prepare Operating Cost Reports for other appropriations or funds following procedures in sections 3-B-2 and 3-B-3 above, as appropriate.

6. Supporting Data Files. Each ATU will make available to Headquarters an updated ADP file representing the balances for each line item on the cost report.

3-B-7. Verification of the Reports.

a. Responsibility and Action of the Accounting Office.

- (1) Compare totals shown on report for each Headquarters sub-account or sub-project with related total shown on the Target Status Report.
- (2) Compare grand total by appropriation shown on the report with total accrued expenditures shown on the Target Status Report.
- (3) Make necessary corrections prior to distribution of the report.
- (4) If a unit was established, disestablished or transferred during the fiscal year, footnote the report to indicate the OPFAC number of the affected unit and the date (e.g., "Unit 13105 established 19 November 1982," "Unit 13309 transferred 9 December 1982," etc.).

C. Distribution of Operating Cost Reports and Attachments.

1. Reporting Date. The accounting office will distribute Operating Cost Report and supporting attachments as shown below. Distribution will be made as soon as the report and supporting data are complete. Use mail service that will assure receipt to Commandant (G-FAC) no later than the 15th day of the month following the period reported. If the reports are not mailed by the due date, send a letter report to Commandant (G-FAC) indicating the reason for delay and the date the report will be mailed.
2. Distribution of Reports. Required minimum distribution of reports follows. Prepare additional copies to meet local requirements, as necessary.
  - a. Operating Cost Report. Send original to Commandant (G-FAC); one copy to Operating Guide Administrator or Engineering Division, as applicable and one copy to file.
  - b. Analysis of General Ledger Real Property Accounts. Send original to Commandant (G-FAC) and one copy to file.
  - c. Analysis of General Ledger Advance Accounts. Send original to Commandant (G-FAC) and one copy to file.
  - d. Supporting ADP Files. Make ADP files available to Commandant (G-FAC) under schedule shown above.

ANALYSIS OF GENERAL LEDGER ADVANCE ACCOUNTS 2411 AND 2412  
 5TH COAST GUARD DISTRICT  
 For Quarter Ended 31 Dec. 1982

Adm Target Unit	Operating Guide or Project	Agency	Purpose of Advance	Amt. of Orig. Adv. Plus Supplemental Advances	Amt. of Advances Refunded	Amt. of Costs Applied To Date	Balance of Advance Outstanding
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Account 2411

Total Account 2411 XXXX.XX 1/

Account 2412

Total Account 2412 XXXX.XX 1/

1/ Balance reported must agree with balances reported on the General Ledger Trial Balance.

Note: Do not analyze individual advances of less than \$1,000. by purpose. Group as "Various" for each agency.

Figure 3-1

ANALYSIS OF GENERAL LEDGER REAL PROPERTY ACCOUNTS 3110,  
 3120, 3210, 3220, 3310, 3320 and 4700 (EXPENDITURE ACTIVITY)  
 5TH COAST GUARD DISTRICT  
 For Quarter Ended 31 December 1982

OG	General Ledger Account No.	Cost Center No.	Amount
XX	XXXX	XXXXX	XXX.XX
		XXXXX	XXX.XX
		XXXXX	<u>XXX.XX</u>
	OG Total		XXX.XX
			<u>1/</u>

1/ Balance reported must agree with amount reported for this OG on the Operating Cost Report.

Figure 3-2

## CHAPTER 4. GENERAL LEDGER TRIAL BALANCE

- A. Purpose of Report. This chapter covers the preparation and distribution of the General Ledger Trial Balance (CG-4386) (RCS:G-FAC-6016).

The report is a summary trial balance of the general ledger accounts and sub-accounts maintained by designated accounting offices as prescribed in Part III, section 1-A of this manual. Commandant (G-FAC) uses the general ledger trial balances to prepare consolidated statements of financial condition for the Coast Guard.

- B. Preparation and Distribution of the General Ledger Trial Balance.

1. Who Prepares the Trial Balance. Accounting offices will prepare CG-4386 as of the last day of each month after ensuring that all general ledger activity for the month has been processed. Prepare a separate trial balance for the Supply Fund. Include all other accounts on one trial balance.
2. How to Prepare the Trial Balance. Prepare CG-4386 in the format in Figure 4-1. List the general ledger accounts in numerical sequence. List accounting classifications (i.e., appropriation code, fiscal year, operating guide or receipt symbol and unit number) in numerical sequence for each general ledger account.
3. Preparation of Reconciliation Statements. Use CG-4386 to complete the reconciliation statements required by chapter 6 of this Part.
4. Reporting Date. Mail the CG-4386 to assure its receipt by Commandant (G-FAC) by 17th day of the month after the month reported. If the reports cannot be mailed on time, send a letter to Commandant (G-FAC) stating the reason for the delay and date the report will be mailed.
5. Distribution of Report. The accounting office will send the original CG-4386s and supporting documents to Commandant (G-FAC) and one copy to file. Hold one copy for GAO use (30 September report only).
6. Supporting Data Files. Each ATU will furnish Headquarters with an updated ADP file representing each line item on the CG-4386.
  - a. 91XX Account Transactions. Attach a copy of GL Account 91XX printout to CG-4386. Non-DIAS ATUs will attach a copy of each ITV included on the printout. Arrange the ITVs in numerical order by ATU. Then run an adding machine tape of each ITV total amount and attach the tape to the ITVs. Ensure that the adding machine tape total equals the net change (increase or decrease) in the general ledger account balance for the month.

- 4-B-6. b. 99XX Account Transactions. Attach a copy of General Ledger Account 99XX printout to CG-4386. Support the printout with a copy of each ITV recorded during the month. Arrange the ITVs in numerical order by ATU. Then run an adding machine tape of each ITV total amount and attach the tape to the ITVs. Ensure that the total of the adding machine tape equals the net amount of entries reflected in General Ledger Account 99XX for Data Source Codes "B", "H" and "P".
- c. Other Supporting Data. Send the following to Commandant (G-FAC) with CG-4386:
- (1) Copy of each General Ledger Journal Voucher (CG-4391) and Report of Changes to Federal Real Property (CG-3652) which affect the General Ledger Account 61XX or 65XX groups.
  - (2) Original of reconciliation statements required by chapter 6 of this Part.

C. Analysis of General Ledger Advances and Real Property Accounts.

1. Format of the Reports. Accounting offices will prepare reports to reflect an analysis of certain general ledger accounts as of the last day of each calendar quarter. Two reports will be prepared as follows:
  - a. Analysis of General Ledger Advance Accounts 2411 and 2412. See Figure 3-3.
  - b. Analysis of General Ledger Real Property Accounts 3110, 3120, 3210, 3220, 3310, 3320 and 4700. See Figure 3-4.
2. Vacant

DEPT OF TRANSP USEG COM-1-R1: 5-79 GENERAL LEDGER TRIAL BALANCE of the Period Ending 8-31-82 DISTRICT

DATAFOLD FORM, INC. MINGDALE ILL. 60522

TRANS CODE	ACCT UNIT	ACCT NO	GENERAL LEDGER ACCOUNT DATA				DEBIT BALANCE	CREDIT BALANCE	DEBIT BALANCE TOTAL	CREDIT BALANCE TOTAL	NET CREDIT BALANCE TOTAL
			1	2	3	4					
95	12	2310	1			3,293.11		3,293.11 *			
95	12	2310	3			100.00					
95	12	2329	1			12,993.34					
95	12	2329	1			100.00					
95	12	2329	15			1,031.52		13,232.99 *			
95	12	4890			25.99	312.10	288.10				
95	12	4890			25.99	313.80	1,720.00		225.92		
95	12	4890			4100.00	201.90				225.92 *	
95	12	4890			4100.05	202.10	12,592.32				
95	12	9900	1			2,811,917.94					
95	12	9900	2			431,322.65					
95	12	9900	3			139,165.79					
95	12	9900	G			13,444.33		3,396,360.71 *			
								29,150,134.61 *		29,150,134.61 *	

PREVIOUS EDITION MAY BE USED

Figure 4-1

CHAPTER 5. RECONCILIATION OF ACCOUNTS

A. Introduction.

1. Purpose of Reconciliations. This chapter provides instructions covering the preparation and disposition of various reconciliation statements. The prescribed reconciliation statements serve as evidence that data entered to the various records of original entry have been summarized correctly to the general ledger accounts and reports. Any differences disclosed by the reconciliation must be explained on the statements together with an indication of the month the reports will be corrected.
2. Basis of Reconciliations. Prepare the reconciliations manually based on the balances shown on Coast Guard records as of the last calendar day of each month. Send the original to Commandant (G-FAC) with General Ledger Trial Balance (CG-4386) and one copy to file.

B. Reconciliation of Budgetary Accounts.

1. Source Data for Report. The Reconciliation of Allotment Status Report and Report of Unavailable Allotments with General Ledger Trial Balance (CG-4520) (RCS:G-FAC-6017) provides assurance that the balance of budgetary accounts 6311, 6321, 6322 and 6323 as reported on CG-4386 are in agreement with related balances reported on CG-4520. When preparing the report, use a separate column for each symbol. If more than four symbols are required, list them on a separate sheet. Figure 5-1 illustrates this reconciliation.
2. Vacant.

C. Reconciliation of Reimbursable Revenue and Reimbursable Costs.

1. Source Data for Report. The Reconciliation of General Ledger Account 8210 - Reimbursable Costs, OE - with General Ledger Accounts 7710, 7720, 7730 - Sale of Materials and Services (CG-4522) (RCS:-G-FAC-6017) demonstrates complete accounting control over reimbursable costs and reimbursable revenues. Obtain amounts for the reconciliation from CG-4386 and detailed analysis of general ledger accounts. Figure 5-2 illustrates this reconciliation. When the reconciliation reveals differences, process adjusting documents as currently as possible.
2. Vacant.

5-D. Reconciliation of Reimbursable Revenue with Deposits.

1. Source Data for Report. The Reconciliation of Reimbursable Revenue with Funds Deposited (CG-4523) (RCS:G-FAC-6017, demonstrates that the amount of current fiscal year reimbursable revenue is equal to funds deposited plus the change reported in accounts receivable balances. Obtain amounts for this reconciliation from the current General Ledger Trial Balance (CG-4386) and from both the prior year 30 September CG-4386 and analysis of prior year reimbursable receivable; write-offs. Figure 5-3 illustrates this reconciliation.
2. Vacant.

E. Comparison of Reimbursable Expenditures with Reimbursable Receipts.

1. Source Data for Report. The Comparison of Expenditures Charged to Subhead OG-80.00 with Reimbursable Receipts Realized plus Potential Receipts by Fiscal Year (CG-4524) (RCS:G-FAC-6017) is made to prove that cumulative reimbursable receipts deposited by fiscal year are credited to the same fiscal year originally charged with the reimbursable expenditures in the target accounts. Obtain amounts for this reconciliation from Allotment Status Report (an electronically transmitted report) and CG-4386 for the current date and for 30 September of the two prior fiscal years. In addition, refer to detail documents supporting General Ledger Accounts 24XX and 4400 to obtain balances by fiscal year. Figure 5-4 illustrates this reconciliation.
2. Vacant.

F. Reconciliation of Deposit Fund Accounts.

1. Source Data for Report. The Reconciliation of Deposit Fund Accounts (CG-4519) (RCS:G-FAC-6017) demonstrates that available fund balances in deposit fund accounts are equal to the applicable trust and deposit liability accounts. Obtain amounts for this reconciliation from CG-4386. Figure 5-5 illustrates this reconciliation.
2. Vacant.

5-G. Reconciliation of General Fund and Trust Fund Revenue with Deposits.

1. Purpose. The Reconciliation of General Fund and Trust Fund Revenue with Funds Deposited (CG-4525) (RCS:G-FAC-6017) demonstrates that current fiscal year miscellaneous revenue is equal to funds deposited plus change reported in accounts receivable balances. Obtain amounts for this reconciliation from the current CG-4386, the prior year 30 September CG-4386 and the analysis of prior year revenue receivable write-offs. Figure 5-6 illustrates this reconciliation.
2. Vacant.

SOURCE		APPROPRIATIONS (Insert applicable symbol)		
(1)	(2)	69X0201	69X0240	69M0201
1. CC-4380	Accrued Expenditures	5 626 239 63	1 581 222 67	9 77
2. CC-4386	G/L A.C. 6311	5 626 239 63	1 581 222 67	9 77
3.	DIFFERENCE (line 1 minus 2)	- 0 -	- 0 -	- 0 -
4. CC-4380	Undelivered Orders	1 245 496 06	2 638 090 95	- 0 -
5. CC-4386	G/L A.C. 6321	1 245 496 06	2 638 090 95	- 0 -
6.	DIFFERENCE (line 4 minus 5)	- 0 -	- 0 -	- 0 -
7. CC-4380	Unobligated Allotments	1 198 339 55	166 199 37	- 0 -
8. CC-4386	G/L A.C. 6322	1 198 339 55	166 199 37	- 0 -
9.	DIFFERENCE (line 7 minus 8)	- 0 -	- 0 -	- 0 -
10. Report	Unavailable Allotments	3 906 880 00	74 100 00	- 0 -
11. CC-4386	G/L A.C. 6323	3 906 880 00	74 100 00	- 0 -
12.	DIFFERENCE (line 10 minus 11)	- 0 -	- 0 -	- 0 -

EXPLANATION OF DIFFERENCE (Refer to line number)

PREPARED BY *John Doe* APPROVED BY *Richard Roe*

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-4522 (5-77)		RECONCILIATION OF G/L ACCOUNT 8210 (REIMBURSABLE COSTS, OE) WITH G/L ACCOUNTS 7710, 7720 AND 7730 (SALE OF MATERIALS AND SERVICES)			ADMINISTRATIVE ALLOTMENT UNIT CODE 05	
					FOR MONTH ENDED 10/31/82	
LINE	G/L ACCT	DESCRIPTION	AMOUNT			AMOUNT
(1)	(1)	(2)	(3)			(4)
1.	8210	Current Account Balance	38	009	66	
2.		Adj. No Year Damage Claim Receivable Established Current Year Without Charge to G/L Account 8210		865	81	
3.		TOTAL (Line 1 Plus Line 2)	38	875	47	
4.		Plus Collection Of No Year Damage Claim Receivable Established In Prior Year And Charged To G/L Account 8210 In Current Year		218	76	
5.		Adjusted Account 8210 Balance (Line 3 Minus Line 4)				38,656.71
6.	7710	Current Account Balance	36	899	05	
7.	7720	Current Account Balance				
8.	7730	Current Account Balance	1	757	66	
9.		SUBTOTAL (Line 6 Plus Line 7 Plus Line 8)				38,656.71
10.		DIFFERENCE (Line 5 Minus Line 9)				- 0 -
EXPLANATION OF DIFFERENCE						
PREPARED BY <i>John Doe</i>			APPROVED BY <i>Richard Roe</i>			

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-4523 (Rev. 5-67)		RECONCILIATION OF REIMBURSABLE REVENUE WITH FUNDS DEPOSITED			ADMINISTRATIVE ALLOTMENT UNIT CODE <b>05</b> FOR MONTH ENDED <b>10/31/83</b>	
LINE NO.	G. L. ACCT	DESCRIPTION	AMOUNT		AMOUNT	
	(11)	(12)	(13)	(14)	(15)	(16)
1.	7321	Accounts Receivable - Reimbursements - U. S. Coast Guard (Current Balance) <b>167</b>		<b>107 86</b>		
2.	2322	Accounts Receivable - Reimbursements - Other Government Agencies (Balance - June 30) <b>67</b>		<b>3 003 00</b>		
3.	2329	Accounts Receivable - Reimbursements - Other (Balance - June 30) <b>67</b>		<b>518 65</b>		
4.						
5.	7716	Sale of Materials and Services To Other Government Agencies, Special Funds		<b>36 899 05</b>		
6.	7720	Sale of Personal Property To Non-Federal Sources				
7.	7730	Sale of Other Materials and Services to Non-Federal Sources		<b>1 757 66</b>		
8.						
9.		SUBTOTAL (Lines 1 Thru 8)			<b>42 286 22</b>	
10.	2110	Unreposted Collections (Current Balance)				
11.	7321	Accounts Receivable - Reimbursements - U. S. Coast Guard (Current Balance)		<b>286 72</b>		
12.	2322	Accounts Receivable - Reimbursements - Other Government Agencies (Current Balance)		<b>132 00</b>		
13.	2329	Accounts Receivable - Reimbursements - Other (Current Balance)		<b>1 138 85</b>		
14.	6312	Capital - Appropriations - Expended-Reimbursable Receipts		<b>40 728 55</b>		
15.		Prior Fiscal Year Receivable Write-offs				
16.						
17.						
18.		SUBTOTAL (Lines 10 Thru 17)			<b>42 286 22</b>	
19.		DIFFERENCE (Line 9 Minus Line 18)			<b>- 0 -</b>	
EXPLANATION OF DIFFERENCE						
PREPARED BY <i>John Doe</i>			APPROVED BY <i>Richard Roe</i>			



DEPARTMENT OF  
TRANSPORTATION  
U. S. COAST GUARD  
CG-4510 (5-67)

RECONCILIATION OF DEPOSIT FUND ACCOUNTS

REPORTS CONTROL SYMBOL: FA-011  
ADMINISTRATIVE ALLOTMENT UNIT CODE

05  
FOR MONTH ENDED  
10/31/67

LINE NO.	G/L ACCT	ACCOUNT TITLE	DEPOSIT FUND (Insert applicable symbol)					
			(1)	(2)	(3)	(4)	(5)	
			<i>69X 687502</i>					
1	710	Funds With U. S. Treasury (HQ Only)						
2								
3	910	Receipts Account - Other Transfers						
4								
5		SUBTOTAL (Lines 1 Thru 4)						
6	510	Accounts Payable - Schedules in Transit To Insulating Office						
7	540	Trust And Deposit Liabilities - Check Issue Under Orders						
8	572	Trust And Deposit Liabilities - Other - i.e. Funds On Order, On Receipt, In Transit						
9	511	Trust And Deposit Liabilities - Other - Cont. Fund Financing Facilities (HQ Only)						
10	599	Trust And Deposit Liabilities - Other - Miscellaneous						
11								
12								
13								
14		SUBTOTAL (Lines 6 Thru 10)						
15		DIFFERENCE (Line 5 Minus 14)						

EXPLANATION OF DIFFERENCE

PREPARED BY

*John Doe*

APPROVED BY

*Richard Roe*

COUNTY OF POLK IOWA POLK COUNTY IOWA		RECONCILIATION OF GENERAL FUND AND TRUST FUND REVENUE WITH FUNDS DEPOSITED		ADMINISTRATIVE ALLOTMENT UNIT CODE 05 FOR MONTH ENDED 10/31/82	
LINE	OBJ ACCT	DESCRIPTION	AMOUNT	AMOUNT	
	(1)	(2)	(3)	(4)	(5)
1	7132	Accounts from which Revenue (Balance 30 Sept 1982)	7,255.96		
2	7202	Accounts from which Revenue (Current Balance)	13,252.89		
3					
4					
5		<b>SUBTOTAL (Lines 1 thru 4)</b>		<b>20,508.85</b>	
6	7132	Unreconciled Collections (Current Balance)			
7	7132	Accounts Receivable Revenue (Current Balance)	6,644.10		
8	37	County Appropriations Expended-Trust Fund Receipts			
9	37	County Appropriations-Expended-Deposits of General Fund Receipts	10,260.00		
10		County General Trust Receipts Disbursements	3,604.75		
11					
12					
13		<b>SUBTOTAL (Lines 6 thru 12)</b>		<b>20,508.85</b>	
14		Difference (line 5 minus line 13)		<b>- 0 -</b>	
EXPLANATION OF DIFFERENCE					
(This area is currently blank)					
PREPARED BY <i>John Doe</i>			APPROVED BY <i>Richard Roe</i>		

DEPARTMENT OF  
TRANSPORTATION  
L.S. COAST GUARD  
CG-5211 (Rev. 3-63)

RECONCILIATION OF THE BALANCE OF  
GL ACCOUNT 2120 WITH FY ACTIVITY  
REPORTED ON SF-224

REC'D AT 0136  
AYD  
80-31800  
STATE SYMBOL  
69-02-5096  
FOR MONTH ENDED  
FEBRUARY 1984

APPROPRIATION SYMBOL	CR BALANCE PER GL 2120	CUMULATIVE SF-224 BALANCE	CUMULATIVE SF 1001 COLLECTIONS*	DIFFERENCE COL 2 LESS COL 3 PLUS COL 4	REMARKS
69-9210	K12624215	K12624215			
69/20240	K6091174	K6091174			
69/50240	394315231	394315231			
69/60240	717809525	717809525			
69/70240	1022646199	1022646199			
69/80240	117199912	117199912			
69M0201	115961756	115961756			
69M0240	1162181317	1162181317			
69X0201	18461661214	18461701735	14161		10
69X0240	15952810	15952810			
69X0242	18407915	18407915			
69X4535	K1153315138	K1153315138			
69X4743	M61916395114	M705517769	191812515		10
69X6875(2)	1118000	1118000			

*RECORD OF 1001 COLLECTIONS FOR THE MONTH			PENDING SF 1001 COLLECTIONS		
APPROPRIATION	CUSTOMER'S AGENCY LOCATION CODE	AMOUNT	APPROPRIATION	CUSTOMER'S AGENCY LOCATION CODE	AMOUNT

DEPARTMENT OF  
TRANSPORTATION  
U.S. COAST GUARD  
CG-5215 (Rev. 3-83)

RECONCILIATION OF THE BALANCE OF  
GL ACCOUNT 2120 WITH FY ACTIVITY  
REPORTED ON SF-244

AYO 80-31800  
STATION SYMBOL  
69-02-5016  
FOR MONTH ENDED  
FEBRUARY 1984

APPROPRIATION SYMBOL	CA BALANCE PER GL 2120	CUMULATIVE SF-244 BALANCE	CUMULATIVE SF 1081 COLLECTIONS*	DIFFERENCE COL 3 LESS COL 3 PLUS COL 4	REMARKS
69-9210	K126124215	K126124215			
690/20240	K16091174	K16091174			
691/50240	319435231	319435231			
692/60240	717809525	717809525			
693/70240	1102646199	1102646199			
694/80240	11789912	11789912			
69M0201	11596756	11596756			
69M0240	116281317	116281317			
69X0201	18461661314	18461710475	19161		10
69X0240	15952810	15952810			
69X0242	18407915	18407915			
69X4535	K1153351318	K1153351318			
69X4743	K16196375114	K170557769	19182515		10
69X6875(02)	1118000	1118000			

*RECORD SF 1081 COLLECTIONS FOR THE MONTH			PENDING SF 1081 COLLECTIONS		
APPROPRIATION	CUSTOMER'S AGENCY LOCATION CODE	AMOUNT	APPROPRIATION	CUSTOMER'S AGENCY LOCATION CODE	AMOUNT

Previous Edition of Form 69

CHAPTER 6. PREPARATION AND FILING OF INFORMATION RETURNS IRS FORM 1099 FOR INTERNAL REVENUE SERVICE (IRS)

- A. Statutory Authority. Chapter 1, section 1.6041 of 26 CFR requires that persons, including federal agencies, making payments to others in the course of their trade or business must file the appropriate IRS Form 1099 information document with IRS.
- B. Purpose of Information Returns. The IRS Form 1099 requirement is intended to provide the IRS with a means of identifying income not subject to withholding.
- C. General Requirement. Filing of Information Tax returns on IRS Form 1099 is required for:

1. Payments made to individuals totaling \$600 or more in a calendar year for:

- a. Salaries, wages, commissions, fees and other forms of compensation for services rendered by individuals not Coast Guard employees.
- b. Rents (paid to individuals not real estate agents).

Note: The high volume of rental payments (family leased housing) may present workload problems. Therefore, observe reporting requirements as far as administratively possible considering available resources.

- c. Interest penalties incurred under the Prompt Payment Act and the Contract Disputes Act.
- d. Separate returns must also be prepared for payments and any related interest penalties made to corporations engaged in providing medical and health care services or in billing and collections for such services.

2. Cancellation, release or discharge of indebtedness in excess of \$600 that is declared uncollectible as a result of:

- a. A default of undisputed obligation;
- b. Federal statute expires for collection of debt; or
- c. Formal compromise agreement (Compromised amount is below the original indebtedness by more than \$600).

6-C-2. (cont'd)

- Note: 1. Examples of obligations having the character of indebtedness for reporting on IRS Form 1099-G include:
- (a) Overpayment to contractors due to errors;
  - (b) Defaulted repayment agreements, regardless of source of underlying debt;
  - (c) Performance of services in exchange for discharge of obligation regardless of source of debt;
  - (d) Unliquidated travel advances.
2. Examples of obligations that are not considered indebtedness and do not have to be reported if collection is terminated for less than the full amount of the claim include:
- (a) Claims arising from expenditure from Section 311(K) FWPCA Pollution Revolving Fund;
  - (b) Claims arising under the Medical Care Recovery Act for medical costs;
  - (c) Claims arising from third party damage to vessels, aids to navigation, and other property;
  - (d) Disputed payments to contractors.
3. The Military Pay and Personnel Center (PPC) will prepare IRS Form 1099-G for discharged indebtedness representing overpayments to members and former members.

D. Identifying Reportable Financial Data.

1. Payments for Services.

- a. Identify contractual services subject to reporting as indicated in paragraph 6-C-1 above as they occur during the year. The procurement section will obtain appropriate informational data (Recipient Identifying or Social Security number) when the contract is negotiated and filed with the contract.
- b. Verify actual calendar year payments accumulated by recipient.

6-D-2. Payments for Rents.

- a. The procurement section will assure that appropriate identification data (Recipient Identifying or Social Security number) is obtained when lease agreements are executed. File identification data with the lease contract.
- b. Payments against lease agreements, obtained from the voucher payment section, must be accumulated by recipient and verified at year-end.

E. Preparation of Returns.

1. Responsibility. The accounting offices having the responsibility for making the payments will prepare the related IRS returns.
2. Forms to Use.
  - a. Form 1099-MISC. Use this form to report:
    - (1) Payments made to non-employees for commissions, fees and other forms of compensation for services rendered.
    - (2) Rent payments.
    - (3) Payments to corporations engaged in providing medical and health care services or engaged in the billing and collecting for such services.
  - b. Form 1099-INT. Use this form to report payments of interest penalties. Place the calendar year total in Box 2.
  - c. Form 1099-G. Use this form to report cancellation or discharge of indebtedness in instances shown in paragraph 2 of this chapter.
  - d. IRS Form 1096 - Annual Summary and Transmittal of U.S. Information Returns. Use this form to transmit copies "A" of IRS Form 1099 to the appropriate IRS Center.
3. Obtaining IRS Forms. Contact local IRS office for required forms.
4. How to Complete IRS Form 1099. Instructions for the various blocks on the IRS Form 1099-MISC and IRS Form 1099-G are shown in Figures 6-1 and 6-2. The information to be entered on IRS Form 1099-INT is self-explanatory.
5. How to complete IRS Form 1096.
  - a. The information to be entered is self-explanatory (see Figure 6-2) except:

- 6-E-5. a. (1) Payer's identification number (enter 52-9980000).
- (2) IRS Form 1096s which are transmitting corrected IRS Form 1099s must have an "X" placed in the "corrected" box.

F. Disposition of Returns. Completed IRS Forms 1099 and 1096 (for transmitting the 1099s) require the following minimum distribution.

- 1. IRS Form 1099. Copies of IRS Form 1099 are distributed as follows:
  - a. Copy "A". Mail this copy to IRS under transmittal IRS Form 1096. See paragraph 6-F-2 below.
  - b. Copy "B". Mail this copy to recipient in a window envelope.
  - c. Copy "C". Retain this copy in an appropriate file for future reference.
- 2. IRS Form 1096 (Transmittal). Separate the IRS Form 1099s into three major groups - IRS Form 1099s - NEC (commissions, fees, etc.), IRS Form 1099s - MISC (rents), and IRS Form 1099s - G (cancellation or discharge of indebtedness to the government, unliquidated travel advances, etc.). For each of these major groups, assemble the IRS Form 1099s in the appropriate sub-group listed below. Forward each sub-grouping to IRS under a separate IRS Form 1096 Transmittal.
  - 1. IRS Form 1099s with identifying or Social Security numbers.
  - 2. IRS Form 1099s without identifying or Social Security numbers.
  - 3. IRS Form 1099s that are corrections of original submissions.

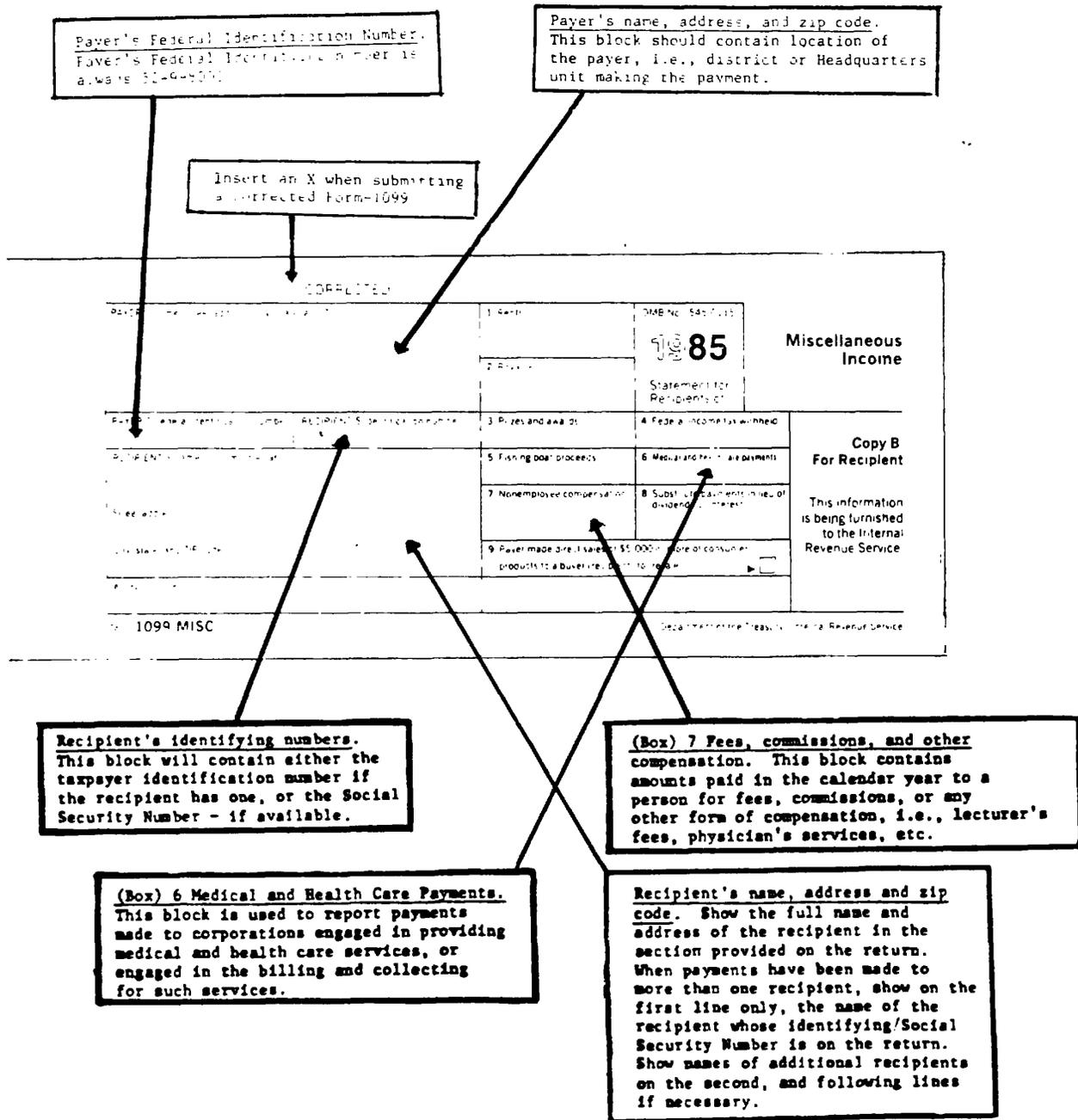
G. Filing of Returns.

- 1. When to File. Send information returns to recipients by 31 January each year. Send corresponding copies to IRS by 28 February each year.
- 2. Where to File. File information returns with IRS centers as follows:

<u>Agency Located in</u> State	<u>File Return to</u> City
New Jersey, New York (New York City, counties of Nassau, Rockland, Suffolk and Westchester)	Holtsville, NY 00501

6-G-2. (cont'd)..

<u>Agency Located in</u> State	<u>File Return to</u> City
New York (all other counties) Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont	Andover, MA 05501
District of Columbia, Delaware, Maryland and Pennsylvania	Philadelphia, PA 19255
Alabama, Florida, Georgia, Mississippi and South Carolina	Atlanta, GA 31101
Michigan and Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma and Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri and Wisconsin	Kansas City, MO 64999
California and Hawaii	Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia and West Virginia	Memphis, TN 37501



INFORMATION RETURN (FORM 1099 - MISC)

**Payer's name, address, zip code and Federal identifying number.** This block should contain location of the payer, i.e., district or Headquarters unit making the payment, and the identification number 52-9980000.

**Box 5**—Shows your indebtedness to a Federal government agency which is discharged this year as no longer collectible. This debt generally becomes taxable income to you at the time the debt is discharged. However, there are exceptions to this rule; for example, if you are insolvent or have declared bankruptcy.

PAYER'S name, address, ZIP code, Federal identifying number.	1 Unemployment compensation	2 Income tax refunds	OMB No 1545-0120 <b>1984</b> Statement for Recipients of Certain Government Payments <hr/> This information is being furnished to the Internal Revenue Service. <hr/> Copy B For Recipient
	3 Refund is for tax year	4 Federal income tax withheld	
	5 Discharge of indebtedness	6 Taxable grants	
RECIPIENT'S name, address, and ZIP code	Recipient's identifying number	7 Agriculture payments	

Form 1099-G

Department of the Treasury Internal Revenue Service

**Recipient's identifying numbers.** This block will contain either the taxpayer identification number if the recipient has one, or the Social Security Number - if available.

STATEMENT FOR RECIPIENTS OF CERTAIN GOVERNMENT PAYMENTS, FORM 1099-G

Insert an "X" when Form 1096 is transmitting corrected Forms 1099.

If submitting forms that include Tax Payer Identification Numbers (TIN's) and others with no TIN's, you may submit them with one Form 1096, as long as they are all the same form number, if they are bundled separately. Show total number of documents being transmitted in Box 3. Also, show the number of forms without TIN's in Box 4.

1096 Annual Summary and Transmittal of U.S. Information Returns

First Coast Guard District  
150 Causeway St.,  
Boston, MA 02114

Enter in Box 1 or 2 below the identification number you used as the filer on the attached information returns. Do not fill in both Boxes 1 and 2.

52-9980000

75 11

Signature: *Charles Bates*  
Chief, Accounts Payable Sect. Date: 2/15/86

Signature of responsible official and date.

Insert an "X" in the appropriate box to indicate the type of Forms 1099 being transmitted.

Payer's Federal identifying number is always 52-9980000.

CHAPTER 7. PREPARATION OF REPORT OF INTERNATIONAL MONETARY  
TRANSACTIONS (CG-4277) (RCS:G-FAC-6199)

- A. Statutory Authority. Federal Procurement Regulation 1-6 implemented by Coast Guard Procurement Procedures, Part 12B-6 and Department of Commerce Directive Number 19.
- B. Purpose of Report. The purpose of this report is to record all transactions entering the international balance of payments to include those between the Coast Guard and any foreign entity, government, business or individual. Also to include transactions with U.S. nationals assigned to programs abroad, namely programs outside the United States, its territories and possessions.
- C. General.
1. Objectives. The objectives of the program for management and control of international transactions are to:
    - a. Hold foreign expenditure transactions to the minimum required to carry out the Coast Guard's responsibilities.
    - b. Ensure that foreign expenditure transactions are conducted in accordance with the law and the Commandant's policy.
    - c. Provide a system of internal controls and reporting requirements designed to enable the Coast Guard to carry out its responsibilities.
    - d. Utilize excess or near excess foreign currencies for United States obligations to the extent feasible.
  2. Vacant.
- D. Who Submits Reports. Each district, Headquarters unit and Headquarters accounting office must submit to Commandant (G-FAC) quarterly consolidated reports of actual transactions entering the international balance of payments not later than the end of the month following each quarter's close. These reports must be supported by separate reports for individual countries or geographical classifications on Report of International Transactions (CG-4277) (RCS:G-FAC-6199). See Figure 7-1. Report transactions for the calendar quarter on an accrual basis, non-cumulatively, covering all transfers of goods and services, whether or not cash transactions are involved. Include data for all units for which off-site accounting is performed and indicate the district and Headquarters unit for which data are included.
- E. Transactions to be Included in Report. Include the following information in the report:
1. Payments to foreign governments, international organizations, foreign business entities, branches or subsidiaries of U.S. corporations located in foreign countries, and foreign residents (other than U.S. personnel), including all amounts deposited in foreign or U.S. banks in their credit.

- 7-E-2. Payments made directly to U.S. personnel stationed, employed or residing abroad.
3. Payments to U.S. personnel on temporary duty abroad for per diem and for pay disbursed or mailed abroad.
  4. Payments to U.S. corporations for materials, supplies and equipment produced abroad and title acquired by the U.S. Government abroad, e.g., payment to a U.S. oil corporation at a U.S. or foreign address for petroleum products picked up at an oil refinery located abroad.
  5. Payments to U.S. suppliers for materials considered to be of foreign origin. The foreign origin determination will be made in accordance with statutory authority referenced in paragraph (A) of this Part.
  6. Payments to foreign-incorporated subsidiaries and foreign business offices of U.S. corporations for commodities exported from the United States.
  7. Receipts from foreign residents; from U.S. personnel stationed, employed, residing or traveling abroad; and from foreign governments and business entities.

F. Transactions not to be Included in Report. Do not include the following in the report:

1. All payments and receipts between U.S. Government agencies and activities.
2. Payments for goods produced or services rendered within the United States, unless title is rendered to the U.S. Government abroad and payment is made to a foreign resident.

G. Geographical Classification.

1. Reports should indicate the most precise geographical classification known.
2. International organizations include all formal organizations in which two or more governments are members. Report joint commissions, administrations, authorities, etc., in which the U.S. Government is a party with another government as international organizations. Report transactions with each such intergovernmental unit separately and do not include with the data for any other geographical classification. American sections of international commissions primarily operating within the United States are considered parts of the U.S. Government.

7-G-3. Transactions between the United States and U.S. Territories and areas (such as Puerto Rico) or between territories themselves are not foreign, but transactions between these areas and other geographical classifications previously mentioned are to be reported.

H. Procedures for Preparation of CG-4277.

1. Section I - Monetary Transactions

- a. Line A1 - Total of lines A1.1 through A1.9.
- b. Line A1.1 - Value of supplies, material and equipment received abroad from foreign entities. When an amount is entered on this line, line D1 must also be completed.
- c. Line A1.2 - Total of lines A1.21 through A1.28 except lines A1.22M and A1.25M that are memorandum entries only.
- d. Line A1.21 - Value of services received abroad provided by foreign entities. The entry must include payments to foreign nationals employed under contract and those directly employed by the U.S. Government. Payments for direct hire of foreign nationals will include any amounts withheld and paid to the foreign government for taxes, social security, etc. However, if any amounts withheld are transmitted to the United States, deduct these amounts in determining the reported amount, i.e., retirement deductions for foreign national employees who are subject to the U.S. Civil Service Retirement System.
- e. Line A1.22 - Value of all goods and services provided abroad under U.S. Government contract with U.S. contractors.
- f. Line A1.22M - Estimated portion of payments on line A1.22 retained in or returned to the United States by contractors.
- g. Line A1.23 - Reimbursement or net advances for per diem and other expenses to persons officially traveling abroad but not stationed abroad. Exclude the portion, if any, of such payments that represent reimbursement for purchase in the United States of transportation on U.S. carriers.
- h. Line A1.24 - Net payments by the U.S. Government to U.S. nationals employed or stationed abroad and their dependents, including quarters and other allowances when paid to the employee in cash, after deducting amounts withheld for income taxes, retirement and other employee benefits. Net payments represent that part of gross pay given or mailed directly to individuals in cash, check or military pay certificates, including whole pay checks mailed by the overseas disbursing officer to a U.S. bank

- 7-H-1. h. (cont'd)..
- for credit to the individual's account. Net payments must include all allotment checks mailed to a foreign address but exclude allotment checks mailed to a U.S. address. Identify allotment checks to corporations to the country of residence of the corporation, if possible. Include payments to personnel whose duty station is aboard ship or to retired personnel in lines A1.26 and A1.4, respectively. Do not include U.S. Government contributions (as employer) for FICA, retirement, health benefits and life insurance.
- i. Line A1.25 - Amount of cash collections from U.S. Government personnel (minus entry) or cash payments to such personnel. Include all transactions charged or credited to the agency's appropriations or funds, or deposited by it to miscellaneous receipts, regardless of whether the transaction is with its own employee or an employee of another agency. This entry should include sales by commissaries, dining halls, messes, etc.; laundry and dry cleaning services; collections for hospitalization and medical care; sales by non-appropriated fund activities and dues collected; sales or redemptions of U.S. savings bonds; receipts of the Defense postal service for stamp sales, domestic money order sales and fees; and deposits to or withdrawals of principal and interest from enlisted men's deposits as applicable to the Coast Guard.
- j. Line A1.25M - Estimated net amount of funds returned to (minus entry) or withdrawn from the United States through private channels by Coast Guard employees stationed abroad. Amounts reported on this line must be based on quarterly estimates furnished to the reporting unit by commanding officers of units located in foreign countries. In estimating the reported amount on this line, exclude amounts returned through facilities of another agency, since these amounts will be reported as collections by the other agency on line A1.25.
- k. Line A1.26 - Amounts reported on this line must be based on quarterly estimates furnished to the reporting unit by commanding officers of Coast Guard vessels which visit foreign countries during the quarter; exclude military payment certificates.
- l. Line A1.28 - Value of land and leaseholds abroad purchased by the Coast Guard.
- m. Line A1.3 - Payments to international organizations for membership assessments.

- 7-H-1. n. Line A1.4 - (Commandant only) - Payments for pensions and other transfer payments, including pensions, annuities, insurance and other claims, grants to individuals and similar transactions.
- o. Line A1.9 - All other international payment. Explain the nature of the expenditure in a footnote.
- p. Line A2 - Total of lines A2.1 through A2.9.
- q. Line A2.1 - Value of supplies, material and equipment sold to foreign governments. When an amount is entered on this line, complete lines D2, D2.1 and D2.3.
- r. Line A2.2 - Value of services provided abroad to foreign governments on a reimbursable basis.
- s. Line A2.3 - Value of other properties and rights sold or transferred to foreign governments. Identify in a footnote the type of transaction involved.
- t. Line A2.9 - All other receipts from foreign entities. Explain the nature of the receipts in a footnote.
- u. Line A3 - Total of lines A3.1 through A3.6; also equal to line A2 minus line A1. Entries on lines A3.1 through A3.6 will reflect the method of financing the transactions reported on lines A1 and A2, in cases where dollars have been or will be disbursed or received. Advance payments will be reported as a disbursement on line A3.1 or A3.3 and an increase in accounts receivable on line A3.5. Report collections on liabilities of foreign entities as a receipt on line A3.2 or A3.4 and a decrease in accounts receivable on line A3.5. Each accounting office will maintain memorandum accounting records, by country, of transactions affecting the international balance of payments to establish control over quarterly transactions for accrued expenditures and anticipated receipts, disbursements, collections and for unpaid liabilities and unrealized receivables outstanding at the close of each quarter for international transactions. Include items reported under A1 which do not enter into accounting records. See paragraphs 7-H-1.i and 7-H-1.k.

2. Section II - Merchandise Transactions.

- a. Complete this section for each country merchandise transactions have been reported on line A1.1 or line A2.1. The entries will cover all transactions involving the delivery of merchandise to foreign entities whether or not cash payments are involved. These transactions will include: 1) payments to foreign entities for purchase of

7-H-2. a. (cont'd)..

materials, supplies, equipment or other properties delivered abroad directly to the U.S. Government and 2) payments to domestic entities for such items which, at the time of title transfer, are physically located abroad, i.e., payments to an American oil company for petroleum products to be delivered to a refinery abroad.

b. Report amounts recorded in the trade statistics in the first column; report all other transactions in the second column. For this purpose, it will be assumed that merchandise for which customs declarations were filed are included in the trade statistics. Report imports if title is held by the U.S. Government agency at the time the goods are first cleared through U.S. customs, i.e., entered into a bonded warehouse or entered directly for consumption.

- (1) Line D1 - Value of merchandise received from foreign entities.
- (2) Line D2 - Total of lines D2.1 and D2.3.
- (3) Line D2.1 - Value of merchandise shipped from United States to foreign governments abroad.
- (4) Line D2.3 - Value of merchandise sold or transferred to foreign governments from government-owned stocks abroad.

I. Consolidated Report Submission. Commandant (G-FAC) will prepare servicewide consolidated report, accompanied by separate reports for individual countries or geographical classifications on CG-4277 for submission to Balance of Payments Division, Bureau of Economics Analysis, U.S. Department of Commerce and the U.S. Department of Treasury.

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-4277 (Rev. 6-68)		<b>REPORT OF INTERNATIONAL TRANSACTIONS</b>		REPORTS CONTROL SYMBOL G-FAC-6199
ADMINISTRATIVE ALLOTMENT UNIT			QUARTER ENDING:	
COUNTRY:				
SECTION 1 - MONETARY TRANSACTIONS				
<b>A1</b>	<b>Expenses and other debits</b>			
A1.1	Merchandise imports (line D1)			
A1.2	Service imports			
A1.21	Payments to foreign entities			
A1.22	Payments to U. S. contractors for work abroad			
A1.22M	Estimated expenditures by U. S. contractors in the United States (-) (MEMORANDUM)	( )		
A1.23	Reimbursements or net advances to personnel traveling abroad but not stationed abroad			
A1.24	Net payments to U. S. Government 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 United States (MEMORANDUM)	( )		
A1.26	Expenditures ashore by personnel of afloat activities			
A1.28	Purchase of land and leaseholds			
A1.3	Membership payments to international organizations			
A1.4	Pensions and other transfers			
A1.9	Other payments			
<b>A2</b>	<b>Receipts and other credits</b>			
A2.1	Merchandise exports and transfers from Government-owned stocks abroad (line D2)			
A2.2	Transfers of services			
A2.3	Transfers of other properties and rights			
A2.9	Other receipts			
<b>A3</b>	<b>Financing (line A2 minus line A1)</b>			
A3.1	Dollar disbursements (-)			
A3.2	Dollar receipts			
A3.3	Foreign currency disbursements (-) dollar equivalent			
A3.4	Foreign currency receipts (dollar equivalent)			

SECTION I - MONETARY TRANSACTIONS - FINANCING (Continued)		
A3 5	Increase or decrease (-) in accounts receivable	
A3 51	Balance, start of quarter	
A3 52	Sales	
A3 53	Collections	
A3 54	Write-offs (-) and adjustments (+ or -)	
A3 55	Balance, end of quarter	
A3 6	Increase (-) or decrease in accounts payable and other liabilities	
A3 61	Balance, start of quarter	
A3 62	Accrued expenditures	
A3 63	Payments made	
A3 64	Adjustments (+ or -)	
A3 65	Balance, end of quarter	
SECTION II - MERCHANDISE TRANSACTIONS		
		RECORDED IN TRADE STATISTICS
		NOT RECORDED IN TRADE STATISTICS
D1	Total imports (line A1.1)	
D2	Total exports and transfers from Government-owned stocks abroad (line A2.1)	
D2 1	Merchandise shipments from the United States	
D2 3	Sold or transferred from Government-owned stocks abroad	
REMARKS		
DATE	SIGNATURE	

Countries with Excess and Near-Excess Foreign Currencies in  
FY-83

1. Excess Foreign Currencies. The Treasury Department has determined that our supply of currencies of the following countries is excess to our normal requirements:
  - a. Burma
  - b. India
  - c. Guinea
  - d. Pakistan
  
2. Near-Excess Foreign Currencies. The supply of currencies of the following countries, although in no case sufficient to be declared as excess, is above our immediate needs:
  - a. Egypt
  - b. Morocco
  - c. Poland
  - d. Taiwan
  - e. Tunisia
  - f. Yugoslavia

Figure 7-2

CHAPTER 8. QUARTERLY REPORTING OF OUTSTANDING DEBTS (RCS:G-FAC-6249)

- A. Statutory Authority. Public Law 96-304, Section 306, the Supplemental Appropriation and Recission Bill, 1980, requires each department to periodically report to Congress summary data on debts due the United States and corresponding write-offs.
- B. Purpose of Report. The report is intended to inform Congress quarterly of debts due the United States as required by current legislation.
- C. Who Submits Reports. Each district, Headquarters unit and Headquarters will submit report to Commandant (G-FAC) within 20 calendar days following each quarter. In completing the report, the following general ledger accounts will be included:

<u>Category</u>	<u>Accounts</u>
Accounts Receivable Public	2319, 2329, 2339
Accounts Receivable Government	2311, 2321, 2322, 2331

Pollution Fund Receivables will be reported as a separate item on the line provided.

Figure 8-1 with attachment may be reproduced for report submission.

QUARTERLY REPORT OF OUTSTANDING DEBITS  
AS OF \_\_\_\_\_  
UNIT \_\_\_\_\_

1. Receivable Category	A/RBC Govt	A/RBC Public	Pollution Fund	Supply Fund-Pub.	Travel Advances	Total
Total Receivable	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Less: Non-Current RBC: 1/	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Current Receivable:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Aging-Current Receivable</u>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Not-Delinquent: 0-30 days 2/	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Delinquent: 31-60 days	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
61-120 days	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
121-210 days	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
211-360 days	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Over 360 days	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Current Receivable:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
2. Write-offs: 3/	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
3. Administrative Action 3/	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
a. Referrals to GAO	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Dollar Amount	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Number	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
b. Referrals to Justice	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Dollar Amount	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Number	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
4. Interest - Current FY 4/	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
a. Total Assessed	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
b. Total Collected	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
c. Total Waived	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

1/ These are receivable amounts which will not become due and payable within 12 months following the end of the reporting period.  
 2/ When a current receivable is based on installment payment show the total as "Not Delinquent," as long as payments are received monthly. If a payment is not received, only the amount of this delinquent payment is aged, based on the length of time past due. The balance is still considered not-delinquent.  
 3/ The number and amounts reported for Write-offs and Administrative Action are cumulative for current fiscal year.  
 4/ This information can be a recap of information contained in your open/closed during letter files as explained in COMDT (G-FAC) ltr 7300 dtd 30 July 1982.

.. Rescheduled Receivable: <u>2/</u>	<u>A/REC - Public</u>	<u>Pollution Fund</u>	<u>Total</u>
Total Rescheduled Receivables	\$ _____	\$ _____	\$ _____
Less: Non current Res. Rec. <u>3/</u>	\$ _____	\$ _____	\$ _____
Total Current Res. Rec.	\$ _____	\$ _____	\$ _____
2. <u>Aging-Current Res. Rec.:</u> <u>4/</u>			
Not-delinquent 0-30 days	\$ _____	\$ _____	\$ _____
Delinquent 31-60 days	_____	_____	_____
61-120 days	_____	_____	_____
121-210 days	_____	_____	_____
211-360 days	_____	_____	_____
Over 360 days	_____	_____	_____
Total Current Res. Receivable	\$ _____	\$ _____	\$ _____

Attachment to Quarterly Report of Outstanding Debts

CHAPTER 9. STATEMENT OF TRANSACTIONS REPORT (SF-224)

A. Introduction.

1. General. This chapter covers the preparation, distribution and verification of the Statement of Transaction Report (SF-224) (RCS-G-FAC-6024). See Treasury Financial Manual, Volume I, section 2-3300 (formerly Treasury Fiscal Requirements Manual).
2. Purpose of the Report. The purpose of this report is to furnish the Secretary of Treasury such reports and information relating to the financial condition and operation of accounting offices for which the Department of the Treasury, Bureau of Government Financial Operations (BGFO) disburses at any of their Treasury disbursing centers.

B. Preparation of SF-224.

1. Who Prepares the Report. Each Coast Guard accounting office serviced by a Treasury disbursing center must prepare SF-224 at the end of month.
2. Monthly Submission of SF-224. When no transactions occur within an accounting period, submission will be made with the words "NO TRANSACTIONS" written in the body of the report.
3. Instructions for Preparing Report Sections.
  - a. Section I. Use the summary data from the following registers to prepare this section.
    - (1) Cash Controls.
      - (a) Cash control - Appropriation Disbursements.
      - (b) Cash control - Appropriation Repayments.
      - (c) Cash control - General fund Receipt Accounts.
      - (d) Cash control - Deposit Funds and other accounts.
    - (2) The principal payment and/or collection document types which are recorded to the various cash controls are:
      - (a) Voucher and Schedule of Payments (SF-1166 and SF-1166 OCR). Payments for various purposes are contained on this type of schedule, the totals being recorded to the appropriate cash control, in summary by account symbol.

9-B-3. a. (2) (a) (cont'd)..

| Accomplished paid disbursement data is obtained by  
| means of the Treasury Government On-Line Accounting  
| Link System (COALS) via the Regional Finance Center  
| Link System (RFC). Coast Guard (CG) accounting  
| offices are required to use this system to ascertain  
| paid disbursement data and to aid in the preparation  
| of the SF-224. CG accounting offices will access the  
| RFC Link System via standard terminals or other  
| suitable equipment. Complete data is available on the  
| first work day of the month following the reported  
| month. Accounting offices can retrieve confirmed  
| disbursement data from the RFC Link data base in one  
| or more of the following sorting options:

- | (1) By schedule (Lowest to Highest)
- | (2) By schedule (Highest to Lowest)
- | (3) By amount (Lowest to Highest)
- | (4) By amount (Highest to Lowest)
- | (5) By confirm data (Lowest to Highest)  
| then by schedule (Lowest to Highest)
- | (6) By confirm date (Lowest to Highest),  
| then by schedule (Highest to Lowest)
- | (7) By confirm date (Lowest to Highest),  
| then by amount (Lowest to Highest)
- | (8) By confirm date (Lowest to Highest)  
| then by amount (Highest to Lowest)

- 9-B-3. n. (2) (b) Voucher and Schedule of Withdrawals and Credits (SF-1081). This document gives effect to both payment and and collection between government agencies and accounts. Amounts are recorded to the affected cash control records by appropriation or fund account symbol. When Coast Guard is the billing agency and the certified (triplicate) copy is received back from the billed agency, the cash account is debited. The amounts are not placed on the SF-224 however, because both payment and credit sides of the document are reported by the customer agency on their own SF-224. Conversely, when the Coast Guard is the paying agency, the SF-224 must also show the summary amount and account symbol of the agency receiving credit.
- (c) Statement, Voucher and Schedule of Withdrawals and Credits (GSA-789). This document is used by the General Services Administration (GSA), to bill other government agencies. This payment form is recorded to the proper cash control record. It is also necessary to place GSA's account symbol on the SF-224 to reflect the amount of the credit to them.
- (d) Deposit Ticket (SF-215). This form is used to transmit collections to appropriate depositories and is recorded to a cash control record on the date mailed to a bank.
- (3) Cash Advances to Cashiers. Cash transactions that establish an agent cashier imprest fund and increase or decrease the level of the fund are required to be reported separately as net disbursements under appropriation symbol (41)69X0201. Obtain these amounts from the cash controls.
- b. Section II. This section shows the distinction between disbursement transactions processed by Treasury disbursing centers and net collections received and deposited by accounting offices. Only summary figures are used. The net total of this section must agree with the net total of Section 1.
- (1) Collections received during the month and submitted by the accounting office for deposit on SF-215 net of any Debit Voucher (SF-5515) documents are reported on SF-224 in accordance with the date presented and/or mailed to the bank.
- (2) Vacant.

9-B-3. c. Section III. This section discloses the status of actual collection and deposit activity, and the balance of any undeposited collections at the beginning and end of the period.

Note: In preparing the above sections use accomplished disbursement documents, all deposit tickets, and the amount of any undeposited collections on hand.

9-C. Distribution of the Report.

1. Treasury Automated Telecommunication System. Treasury has implemented a telecommunication network for agencies to transmit their SF-224. Coast Guard accounting offices are required to use this system to transmit. Data entry instructions will be included in the Treasury Automated SF-224 User's Guide.
2. The SF-224 reports will be telecommunicated by reporting offices no later than the fifth working day following the close of the accounting month.
3. Mail information copy to Commandant (G-FAC), to the attention of Consolidation, Reports and Analysis Branch.

D. Verification and Reconciliation of Disbursements. The BGFO compares reporting office payment data with control totals reported by Treasury disbursing centers at the Agency Location Code (ALC) (formerly Accounting Station Symbol) level. Differences disclosed in the comparison are furnished to reporting offices on Statement of Differences Disbursing Office Transactions (TFS Form 6652). A listing of accomplished expenditure transfer and adjustment documents, such as SIBACs processed under D.O. symbol 999, will accompany each difference statement to assist in reconciling. When a reporting office need to request a detailed listing of documents processed by a Treasury disbursing center, a letter or memorandum will be sent to the particular Treasury disbursing center. It should contain the following:

1. The accomplished payment month involved.
2. The amount reported for the disbursing center as shown on the TFS-6652.
3. The amount included on the SF-224 for which accomplished copies of documents were received from the disbursing center.
4. The amount of the difference.

**STATEMENT OF TRANSACTIONS**  
 (Classified According to Appropriation, Fund and Receipt Account, and Related Control Totals)

Department or Agency <b>TRANSPORTATION</b>	Division and Office or District <b>Fifth Coast Guard District 431 Crawford Street Portsmouth, Virginia 23705</b>	Account Number and Fiscal Year <b>69-02-55-1 REVENUE FROM SALES</b>
Name of Recipient <b>U. S. COAST GUARD</b>		Reporting Month <b>31 MARCH 19XX</b>

**Section I—Classification of Disbursements and Collections by Appropriation, Fund and Receipt Account**

Appropriation, Fund or Receipt Account	Amount and Symbol	Net Disbursement
Report "Net Disbursements" in this column.	Report "Net Deposits" in this column.	
69X0201 1,634,935.05		350.00
69X0201 350.00		46,000.00
69X0240 24,424.82		100.00 CR
69X0240 6,257.90		113,403.87
69X4535 210.00		111.30
69X687(02) 60,032.22		CR
69X6533 109.00		
69F3875(02) 21.00		
69F3878(02) 1,665.00		
69T040 1,486.00		
692250 100.10		
692423 280.73		
692440 205.00		
692490 40.94		
693095		
170419		
524912		
<b>Christmas Totals</b>	<b>4,271.84</b>	<b>1,765,710.52</b>
<b>NET TOTAL SECTION I (Column 9 minus column 8)</b>		<b>1,761,438.68</b>

**Section II—Control Totals of Disbursements and Collections Classified in Section I**

1. **Amount** Payment Transactions (Net) Classified in Section I, Accomplished by Disbursing Office is: 1,761,994.88

2. **Amount** Collections Received This Month (Net) and Classified in Section I: 20,556.20

3. **NET TOTAL SECTION II (Must agree with Net Total of Section I)**: 1,761,994.88

**Section III—Status of Collections**

1. **Balance of Unexpended Collections, Class of Preceding Month**: \_\_\_\_\_

2. **Amount** Collections Received This Month (Same as Section II, Item 2): 20,556.20

3. **Amount** Deposits Presented or Mailed to Bank is: 20,556.20

4. **NET TOTAL SECTION III—Balance of Unexpended Collections, Class of Month**: \_\_\_\_\_

List symbols in this order. List only those symbols which have transactions in the reporting month.

Report "Net Disbursements" (i.e., Gross Disbursements less Payments) for these symbols. Show "0.00" when Gross Disbursements are offset by Payments.

Obtain amounts from columns (5) thru (15) of Form CG-4410. Show "0.00" when deposits are offset by adjustment or transfer.

List billing agency's account symbol cited on SF-1081/GSA 789.

When necessary to use more than one page for Section I, place totals on the last page only and complete Section II and III data on the last page only.

Amounts entered for Item No. 1 must equal total payments (check or cash) processed on SF-1166, plus less credits represented by check cancellations, i.e. SF-1184, 1185, 1098, etc., classified by month processed. Provision has been made to show payments accomplished this month, in two prior months, and the total.

These amounts represent the total of columns (5), (6) and (7) of Form CG-4408 less column (4) of Form CG-4409.

This amount represents the total of column (8) less total of column (14) of Form CG-4411.

Report Net Disbursements (i.e., Gross Disbursements less appo refunds) in this column.

Obtain amount from column (8) of Form CG-4411.

Report net corrections and reconciliation adjustments for Account 69F3876(02).

Summarize amount from SF-1081, GSA 789 Disbursement file by billing agency's account symbol.

The amount entered here must equal total actual collections received, net of debit vouchers during the month. The amount shown on this line must agree with the amount shown on Line 2 of Section III.

Amounts entered in item 3 must equal total of SF-215 less related SF-5515 classified by month mailed to the bank.

Sign all copies.

ILLUSTRATED STATEMENT OF TRANSACTIONS (SF-224)

## CHAPTER 10. STANDARD PERSONNEL COSTS

- A. Purpose. Standard Personnel Costs (SPC) are developed to provide estimates of costs expected to be incurred by the addition or deletion of civilian positions and military billets through the budgetary process. Figures VI-10-1 through VI-10-4 provide SPC data to be used in determining costs associated with permanent changes in billets/positions for the years specified. This data will be updated in annual changes to reflect the latest cost information available.
- B. Procedures. Standard Personnel Costs are classified into two categories; personnel salary costs and personnel support costs. Salary costs do not reflect anticipated future pay raises since salaries are automatically increased for future years in the budget development process.
1. Personnel Salary Costs. Military salaries reflect estimates for base pay, BAQ, VHA, claims, subsistence (BAS or SEPARTS), FICA, reenlistment bonuses, severance pay, separation allowance, uniform/clothing allowance and death gratuities. Civilian salaries include base pay, overtime, awards, retirement, group life, group health, unemployment compensation, and Medicare. The salary costs indicated in Figure VI-10-1 may be used for planning and cost estimating purposes for the year indicated, and the two succeeding years for Resource Change Proposal (RCP) preparations.
  2. Personnel Support Costs. These costs are computed for the year indicated and should only be used for that specific year. They include costs for normal local telephone services, medical, recruiting, start-up costs (furniture and fixtures), recreation, training, federal telecommunication system (FTS), housekeeping, routine administrative travel (does not include funding for program travel requirements), transportation and shipment of household goods, personnel claims, and routine office equipment (does not include funding for special requirements such as C3 terminals).
- C. Distribution of Funds. Some SPC funds are centrally managed at Headquarters (HQ); others are distributed to the field. Those centrally managed include salary costs (OG-01 and OG-08), PCS travel (OG-20), training (OG-56), and portions of Operating and Maintenance funds (OG-30 medical, FTS, recreation, and non-recurring recruiting). Distribution of these funds is made annually to the respective Operating Guide Managers in the Final Operating Stage Budget prepared by Commandant (G-CBU). All other OG-30 support costs are distributed to the field for local management via the Operating Guide Summary Budget Estimates (Form CG-4144). These costs are two types; recurring and non-recurring.

10-C-1. Recurring SPC.

- a. Recurring SPC covers the routine expenses that will be incurred each year associated with the additional billet(s)/position(s); i.e., routine telephone services, medical, recruiting, recreation, training, FTS, housekeeping, travel, transportation, personnel claims, and office equipment. Funding for these costs is distributed on a per billet basis. The total SPC per additional billet, which is shown in Figures VI-10-2 through VI-10-4, is calculated using historic Coast Guard-wide average costs in the above expense categories and prorated by personnel type (i.e., commissioned officers, commissioned warrant officers, enlisted personnel, and civilians). That portion of the total SPC per billet attributed to the costs which are centrally managed at HQ is then calculated and separately illustrated (by personnel type) in the Figures. SPC funds distributed to the field, per billet, are determined by subtracting the Headquarters retained portion from the total SPC. Total recurring SPC funds distributed for billet changes are derived by multiplying the SPC per billet figures, respectively for field and HQ, by the net personnel change reflected for each Administrative Target Unit (ATU) during the year. Recurring SPC adjustments are annualized in the CG-4144 process based on the actual net billet changes indicated between the 31 July Personnel Allowance Lists (PAL) for the current year and the year immediately following. A non-recurring SPC adjustment will be made at mid-year by FTA based on actual personnel changes that have occurred from 31 July of the previous fiscal year through the mid-year adjustment period and on the anticipated billet changes during the remainder of the fiscal year.
- b. If unit's personnel figures change but the net effect for an ATU is zero, there will be no additional SPC funding distributed to that ATU. Consequently, that ATU must redistribute existing SPC funds among its respective units.
- c. In general, when billets/positions are deleted, the funding is reduced in the affected year. However, OG-20 funds should be reduced for the fiscal year following the actual event, because full recurring funding is necessary in the pertinent fiscal year.

2. Non-Recurring SPC.

- a. In general, non-recurring SPC cover the expenses associated with established new billets/positions (start-up costs and one-time recruiting costs). They are calculated in much the same way as recurring funds except that total personnel additions, vice net personnel for each ATU are considered. Since non-recurring costs consider only billet increases, they can only be positive.

- 10-C-2. b. In the case of OG-20, there may be non-recurring costs associated with the reprogramming or deletion of billets/positions. Non-recurring OG-20 costs for minor reprogrammings are usually absorbed within existing OG-20 funds. In extraordinary circumstances involving a large number of personnel transfers, such as the major reorganization, decommissioning, or relocation of a unit, the HQ Program Coordinator is responsible for ensuring that non-recurring OG-20 funding is provided. In those cases, non-recurring SPC for the particular year is multiplied by the number of billets affected. Funds can be provided through the normal RCP process, or through the reprogramming of operating funds by a Change in Financial Plan (CIFP).
3. General. The cost estimates contained in Figures VI-10-1 through VI-10-4 must be used when preparing budget requests for the years indicated. Remember that SPC are based on historical, Coast Guard-wide cost averages only. While SPC data used for out-year RCP projections are estimates assuming certain cost-of-living increases, SPC adjustments provided in the CG-4144's are based on the latest actual costs. Consequently, Operating Guide Summary of Budget Estimates (CG-4144) SPC adjustments may differ slightly from RCP estimates. Where it is determined that SPC are clearly not applicable, such as increased travel requirements due to program needs (i.e., Strike Team), planning personnel should identify these non-standard costs early in the RCP process and obtain separate funding for them.

1988 (a)  
ANNUAL STANDARD PERSONNEL SALARY COSTS

PAY & ALLOWANCES MILITARY BUDGET AVERAGE(B)	ANNUAL SALARY CIVILIAN BUDGET AVERAGE(C)
When rank is not known:	Average GS Salary \$35,350
Commissioned Officers \$45,400	SES 85,800(d)
Warrant Officers 39,600	GS/GM-18 85,800(d)
Enlisted Personnel 21,300	
O-8 AND ABOVE 89,600	
O-7 (RADM) 78,500	GS/GM-17 85,800(d)
O-6 (CAPT) 70,900	GS/GM-16 85,800(d)
O-5 (CDR) 59,200	GS/GM-15 75,300(d)
O-4 (LCDR) 50,300	GS/GM-14 64,500
O-3 (LT) 43,500	GS/GM-13 54,900
O-2 (LTJG) 33,100	GM-12 46,300
O-1 (ENS) 26,200	GS-11 38,400
	GS-10 35,000
CADET 11,300	GS-9 31,900
	GS-8 28,800
W-4 (CWO-4) 47,300	GS-7 26,200
W-3 (CWO-3) 39,600	GS-6 23,400
W-2 (CWO-2) 34,800	GS-5 21,000
	GS-4 19,000
E-10 (MCPOCG) 47,700	GS-3 16,800
E-9 (MCPO) 41,700	GS-2 15,100
E-8 (SCPO) 36,000	GS-1 13,600
E-7 (CPO) 31,600	
E-6 (PO1) 26,900	
E-5 (PO2) 22,500	
E-4 (PO3) 18,500	
E-3 (SN) 16,100	
E-2 (SA) 14,400	
E-1 (SR) 13,000	
	Average Wageboard \$28,715
FLIGHT PAY(e)	<u>NOTE:</u> The military pay and allowances and civilian salary cost estimates do not include overseas station allowances. Such costs are to be calculated separately based on current rates, and where applicable, added to the above cost estimates.
Commissioned Officers: \$3,800	
Warrant Officer: 2,300	
Enlisted Personnel: 1,900	
SEA PAY(e)	
Commissioned Officers: \$2,400	
Warrant Officers: 2,700	
Enlisted Personnel: 1,900	

SALARY COST

- a/ These figures may also be used for two subsequent years in RCP process.
- b/ Contact G-CBU-3 for questions on reimbursable figures.
- c/ Budgeted amount includes government's contribution to Civil Service Retirement, Group Health, Group Life, Medicare, other government benefits, and budgeted overtime.
- d/ General Schedule pay scales limit basic compensation for employees to \$68,700.
- e/ These figures are averaged into the military salary costs listed above. Contact G-P-1 for actual salary costs for afloat or aviation billets.

CH-16

Figure 10-1  
VI-10-4



**FISCAL YEAR 1989  
STANDARD PERSONNEL SUPPORT COSTS <sup>a</sup>**

	PERMANENT CHANGE OF STATION PROGRAM OC-10		OPERATING & MAINTENANCE OC-30		PERSONNEL TRAINING OC-56		MEDICAL COSTS OC-57
	RECUR	NON-RECUR	RECUR	NON-RECUR <sup>b</sup>	RECUR	NON-RECUR	
	INSIDE U.S.						
	OUTSIDE U.S.						
	RECUR	NON-RECUR	RECUR	NON-RECUR	RECUR	NON-RECUR	RECUR
Commissioned Officers	2,040	2,692	5,479	5,446	2,075	1,447	2,301
Commissioned Warrant Officers	2,040	2,692	5,479	5,446	2,075	1,447	2,301
Enlisted Personnel	1,006	913	3,200	2,192	1,853	916	2,301
Civilian	208	1,327	692	4,648	1,846	1,298	
Aviation Training							
Fixed Wing							
Rotary Wing							
					4,553	26,036	
					3,579	55,452	

**a/ For billet position increases: use both recurring and non-recurring adjustments. In subsequent years use only the recurring.**

**b/ Recurring Headquarters Retained Funds: CO, \$399; WO, \$399; ENL, \$399 CIV, \$399.**

**c/ Non-recurring Headquarters Retained Funds: \$0.**

**Figure 10-3**

FISCAL YEAR 1990  
STANDARD PERSONNEL SUPPORT COSTS <sup>a</sup>

	PERMANENT CHANGE OF STATION PROGRAM OG-20		OPERATING & MAINTENANCE OG-30				PERSONNEL TRAINING OG-56		MEDICAL COSTS OG-57
	RECUR	NON-RECUR	RECUR	NON-RECUR	RECUR	NON-RECUR	RECUR	NON-RECUR	
Commissioned Officers	2,114	2,789	5,676	5,642	2,150	1,499	1,721	438	2,530
Commissioned Warrant Officers	2,114	2,789	5,676	5,642	2,150	1,499	844	892	2,530
Enlisted Personnel	1,042	966	3,314	2,271	1,920	948	432	180	2,530
Civilian	216	1,582	716	4,815	1,912	1,344	294	423	
Aviation Training									
Fixed Wing							4,717	26,973	
Rotary Wing							3,708	57,448	

a/ For billet/position increase: use both recurring and non-recurring adjustments. In subsequent years use only the recurring.

b/ Recurring Headquarters Retained Funds: CO, \$414; WO, \$414; EML, \$414; CIV, \$414.

c/..Non-recurring Headquarters Retained Funds: \$0.

Figure 10-4

PART VII-COAST GUARD YARD FUND ACCOUNTING  
Part VII - Formerly Section H  
Coast Guard Yard Fund Accounting

This Part is distributed to Commandant (G-FAC) and Coast Guard Yard only.  
The entire Part is under revision.

PART VII

COAST GUARD YARD FUND ACCOUNTING

CHAPTER 1 - INTRODUCTION

Section A - Establishment of the Coast Guard Yard Fund	VII-1-1
Section B - YARD Fund Structure	VII-1-1
Section C - Establishment of Accounts	VII-1-1
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CHAPTER 2 - CHART AND DEFINITION OF GENERAL LEDGER ACCOUNTS

Section A - Definition of Accounts	VII-2-1
Section B - Charts of Accounts	VII-2-1
Section C - Description of General Ledger Accounts	VII-2-5

CHAPTER 1. INTRODUCTIONS

A. Establishment of the Coast Guard YARD Fund.

1. Statutory Authority. The financial arrangement and system of accounting for industrial work performed at the Coast Guard YARD is authorized under 14 U.S.C. 648. The Secretary of Transportation has delegated this authority to the Commandant under 14 U.S.C. 631 and 49 CFR, Part 1.
2. Administration and Control. Commandant (G-E) is responsible for the overall management of the Coast Guard YARD Fund. The commanding officer, Coast Guard YARD is designated as the YARD Fund appropriation manager, and is responsible for the administration, control and the accountability of the Fund.

B. Yard Fund Structure. The YARD Fund is designated by law as a revolving fund which operates in self-financing cycles of operation. Funds are obtained by charging customers for services or materials furnished in repairing, altering, or constructing vessels, small boats, buoys, and other special items. The charges to the customer are based upon recovery of total industrial cost. The income from operations is available for meeting authorized costs (materials, labor, and overhead). Annual appropriations are not normally made for this fund, except to increase its total capital structure.

C. Establishment of Accounts. A set of self balancing accounts covering the accounting transactions for industrial work at the YARD shall be maintained separately from other accounts of the Coast Guard. Accounts will be established for:

1. The actual cost of fixed assets of the YARD including land, buildings, structures, facilities, and industrial equipment less allowances for depreciation. The estimated fair market value, preferably at the date of acquisition, should be used when it is not practical to ascertain the actual cost.
2. The value of inventories other than those proper for financing under the Coast Guard Supply Fund, Appropriation Purchase Account (APA) inventory, and those not applicable to the YARD Fund.
3. Other assets determined to be applicable to the YARD Fund.
4. Outstanding liabilities of the YARD Fund.
5. YARD Fund Equity accounts shall be credited with the net of the amounts included in paragraphs 1-C-1 through 1-C-4 of this chapter and other accounts as may be necessary to provide full financial disclosure of Yard's industrial operations.

1-C-6. Operating Expenses. These expenses are a direct result of the YARD operation.

7. Administrative Expenses. These expenses are incurred for the benefit of the entire YARD without being readily identified to a specific YARD operation.

D. Determination of Computed Cost. The cost of each customer project order placed with the YARD will be calculated by following generally accepted accounting principles applicable to industrial-type enterprises of the federal government. Such costs shall consist of:

1. Direct Costs.

- a. Material - Requisitions for material consumed in the construction of repair process will be used to identify material used for each project. The cost of material is the cost to the YARD to acquire it, as shown on the invoice either in pounds or per item cost.
- b. Direct Labor - Time cards will be maintained to show hours worked by project to enable the proper charging of direct labor hours. The formula for computing the direct labor rate is hours per job multiplied by hourly salary rate (including benefits) for each employee working on the project.

2. Overhead Costs. These costs include salaries for indirect shop labor as well as non-shop personnel administration expenses, supplies and materials, training, utilities, depreciation, and all other costs incurred by the YARD which cannot be directly attributable to a specific project. Facility maintenance costs chargeable to the YARD Fund is limited to:

- a. Routine maintenance - Cleaning, painting and minor repairs to the industrial building, machinery or equipment.
- b. Repairs - Major repairs of industrial buildings, structures, machinery or equipment, which do not exceed a cost of \$50,000 per project and do not extend the useful life of, or improve the asset.

NOTE: Repair costs to industrial buildings, structures, machinery, and equipment which increase the useful life of the asset at least 2 years will be capitalized.

- 1.D.3. Depreciation and Amortization. Depreciation expense on machinery, equipment, and vehicles will be calculated using the straight line method.
- E. Financing Real Property Expenditures. Except as noted in paragraph 1-D-2.b above, costs exceeding \$50,000 for replacement, additions, improvements, and major repairs to the YARD Real Property, will be financed from the Operating Expense (OE) or Acquisition, Construction, and Improvement (AC&I) appropriations, and will be recorded by the YARD Fund as a donation-in. Additions or improvements to YARD Real Property acquired at a cost of \$1,000 or more will be capitalized. The allowance for depreciation of buildings, structures, and facilities will be charged to YARD Fund Equity and not to industrial cost.
- F. Method of Payment for Industrial Work. The YARD will finance its operations by securing cash advances to cover the approximate cost of orders placed for work. If advance payments are not obtained, the YARD will perform work ordered by another Coast Guard activity or another government agency (OGA) as authorized by 31 U.S.C. 1535 and supplemented by Title 7, General Accounting Office Manual for Guidance of Federal Agencies, chapter 2, section 7, provided that:
1. The order is in writing, cites the appropriation of the ordering agency which has obligated the estimated costs, and indicates the ordering office to be billed.
  2. The working capital of the CG YARD Fund is adequate to finance the accomplishment of the work on a reimbursable basis. When work is undertaken on a reimbursable basis, the YARD may at their discretion bill the ordering agency on a progress basis or at completion of the work.
  3. An Accounts receivable is established on the basis of bills to another agency. These bills should be collected promptly. A disputed interagency bill for goods or services, together with applicable documents and reports, may be submitted by the agency to Claims Group, Accounting and Financial Management Division, United States General Accounting Office, Washington, D.C. 20548, for settlement.
- G. Fixed Price Quotation. The YARD is authorized to quote a fixed price to other Coast Guard activities and Government agencies for jobs estimated to cost under \$15,000. Internal controls shall be established to reveal variations between the fixed price quotation and the actual costs. Any variance between the two shall be debited or credited to the overhead account.

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| CHAPTER 2. YARD FUND GENERAL LEDGER ACCOUNTS

- A. Definition of Accounts. Sections 2-B and 2-C of this chapter defines each general ledger (GL) account and prescribe's the nature of subsidiary records and the degree of detail in which each GL account is to be maintained.
- B. Chart of Accounts. A listing of the account numbers and titles of GL accounts follows:

1. ASSETS ACCOUNTS 1000 - 1999.

1000 CASH

1010 Funds with U.S. Treasury

1200 ADVANCES

1220 Travel Advances

1300 ACCOUNTS RECEIVABLE

1310 Accounts Receivable - U.S. Coast Guard

1320 Accounts Receivable - Other Government  
Agencies (OGA)

1330 Accounts Receivable - Miscellaneous

1500 INVENTORIES

1560 General Stores

1561 Allowances for Obsolescence

1564 Excess Material

1565 Reserve - Excess Material

1568 Program Material

1570 Work-in-Process - Industrial

1571 Work-in-Process - Yard Stock

1600-1700 FIXED ASSETS

1610 Land

1620 Buildings

1621 Accumulated Depreciation - Buildings

1630 Structures and Facilities

1631 Accumulated Depreciation - Structures and  
Facilities

1730 Machinery and Equipment

1731 Accumulated Depreciation - Machinery and  
Equipment

1732 Machinery and Equipment on Loan

1760 Vehicles

1761 Accumulated Depreciation - Vehicles

1775 Software

1776 Accumulated Depreciation - Software

1800-1900 OTHER ASSETS

1870 Personal Property - Manufactured

1980 Deferred Charges

1982 Progress Payments

2-B-2. LIABILITY ACCOUNTS 2000 - 2999.

2000 ACCOUNTS PAYABLE

2010	Schedules in Transit
2020	Accounts Payable - OGA
2030	Accounts Payable - U.S. Coast Guard
2040	Accounts Payable - Other
2041	Accounts Payable - Commerical
2042	Accounts Payable - Freight and Transportation
2043	Accounts Payable - Travel

2100 ACCRUED LIABILITIES

2135	Accrued Liability - Payroll - Civilian
2140	Accrued Liability - FICA Taxes
2142	Accrued Liability - FEGLIA Contributions
2143	Accrued Liability - Health Insurance
2144	Accrued Liability - Retirement
2150	Accrued Liability - Annual Leave
2190	Accrued Liability - Other

2200 ADVANCES RECEIVED

2210	Advances for Project Orders - U.S. Coast Guard
2211	Advances for Project Orders - OGA
2220	Advances for Material for Projects
2230	Billed Advances for Undelivered Material

2300 TRUST AND LIABILITIES

2365	Machinery and Equipment on Loan
------	---------------------------------

2800 DEFERRED LIABILITIES

2820	Deferred Credits - Major Maintenance, Repair, & Alterations
2830	Deferred Credits - Miscellaneous

3. GOVERNMENT EQUITY ACCOUNTS 3000 - 3999.

3000 CAPITAL ACCOUNTS

3010	YARD Fund Equity
------	------------------

3020-3033 DONATIONS

3021	Donations-In - U.S. Coast Guard
3022	Donations-In - OGA
3023	Donations-In - Non-Government
3031	Donations-Out - U.S. Coast Guard
3032	Donations-Out - OGA
3033	Donations-Out - Non-Government

2-B-3. (cont'd)..

3035 UNRECOVERED DEPRECIATION

3035 Unrecovered Depreciation - Real Property

3040 ADJUSTMENTS TO GOVERNMENT EQUITY

3040 Adjustments to Government Equity

3050 RETAINED EARNINGS

3050 Retained Earnings

4. REVENUE ACCOUNTS 4000 - 4999.

4010 SALES

4011 Sales - Industrial Operations

4012 Sales - Scrap

4013 Sales - Excess Material

4020-4030 OTHER REVENUE

4020 Other Revenue

4030 OGA's Surcharge

5. EXPENSE ACCOUNTS 5000 - 5999.

5100 DIRECT LABOR

5110 Regular Labor

5120 Premium Labor

5200 DIRECT MATERIAL

5200 Direct Material

5300 OVERHEAD COSTS

5330 Industrial Shop Expense

5350 Maintenance and Other Operating Expense

5360 General and Administrative Expense

5400 FIXED PRICE VARIATION

5400 Fixed Price Variation

6. CLEARING ACCOUNTS 6000 - 6999.

6000 CLEARING ACCOUNTS

6010 Clearing Account - General Ledger

6020 Clearing Account - Labor

6030 Clearing Account - Material

6040 Clearing Account - YARD Stock

6050 Clearing Account - Inventory Issues

2-B-7. FUNDED TRANSFERS - RECIPROCAL ACCOUNTS 7000 - 7999.

79XX - Reciprocal Account-Funded Transfers

C. Description of GL Accounts.

1. Asset Accounts 1000 - 1999.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
<u>1000 - Cash.</u>	
1010	<u>Funds With the U. S. Treasury.</u> This debit balance account represents the undisbursed balance of the YARD Fund. Locally, the net credit balance of this asset account represents the balance of the disbursements and deposits of Treasury funds, and is reciprocal to the balance on the Treasure records. Debit this account with funds received, transfers-in, and other fund increases. Credit this account with the amount of disbursements and transfers-out.
<u>1200 - Advances.</u>	
1220	<u>Travel Advances</u> - This debit balance account represents outstanding travel advances made as authorized in the Department of Transportation Travel Manual (DOT 1500.6) and Comptroller Manual (COMDTINST M4600.8), Volume IX, Travel. Debit this account for amounts advanced for travel on vouchers. Credit this account with amounts vouchered and collections received in settlement of travel advances. Support account balances with a document file.
<u>1300 - Accounts Receivable.</u>	The debit balance of these asset accounts represent amounts due to the YARD. Include amounts due from other appropriations or federal agencies and other debtors. Support balance in accounts of this group by a document shown on billing documents. Credit this account for amounts realized or collected. Maintain separate accounts as follows:
1310	<u>Accounts Receivable - U. S. Coast Guard</u> - The balance of this account represents amounts due from other Coast Guard appropriations or funds, generally for materilas or services furnished for which no advance was received.
1320	<u>Accounts Receivable - OGA</u> - The balance of this account represents amounts due from all other federal agencies except the U.S. Coast Guard.
1330	<u>Accounts Receivable - Miscellaneous</u> - Record in this account amounts due from all debtors that are not federal agencies.

2-C-1. (cont'd)..

ACCOUNT  
NUMBER

DESCRIPTION

1500 - Stores Inventories. The accounts in this group are debit balance asset accounts which represent the value of all YARD Fund commodities, supplies, and materials. Maintain separate accounts as follows:

Material and Supplies.

1560            General Stores - The balance of this account represents the value of multipurpose goods with a high usage rate. Debit this account for goods received, donations-in, and inventory gains. Credit this account for issues, donations-out, and inventory losses.

1561            Allowance for Obsolescence - This account is maintained to provide an allowance for the GL Account 1560 which have become obsolete. Debit GL account 1561 for general stores which have been removed, sold, or scrapped. Credit GL account 1561 for the amount of general stores estimated to be rendered obsolete.

1564            Excess Material - This account represents the value of GL account 1560 and GL account 1568 which has been determined to be excess. Debit GL account 1564 for general stores and program material classified as excess. Credit GL account 1564 for general stores and program material removed from the excess material inventory.

1565            Reserve - Excess Materials - This account is used to record the contra-balance of GL account 1564. Debit or credit GL account 1565 to offset the value maintained in excess materials.

1568            Program Material - The balance of this account represents the value of material which has been purchased for specific projects. Debit this account for goods received, donations, and inventory gains. Credit this account for issues, donations-out, and inventory losses.

Work-In Process. This group of debit balance accounts represents the charges for projects not completed at the end of the accounting cycle. Maintain separate accounts as follows:

1570            Work-In-Progress - Industrial - The debit balance reflects the charges for direct material, direct labor and overhead applied to project orders.

2-C-1. (cont'd)..

ACCOUNT

NUMBER

DESCRIPTION

1570 (cont'd)..

Debit this account with charges to incomplete project orders for direct material, direct labor, and overhead applied. Credit the account for the cost posted to the completed project.

1571

Work-In-Progress - YARD Stock - This debit balance represents the charges for direct material, direct labor, and overhead applied to project orders used to collect the costs for YARD-manufactured stock. Debit this account for the amount of direct materials, direct labor, and overhead applied to the project which is incomplete. Credit the account for the cost posted to the completed project.

1600 - Fixed Assets. The debit balance of these accounts represents the value of all tangible fixed assets. Fixed assets are defined as assets of a permanent nature used in the operations of the YARD and are not intended for sale. Fixed assets consist of "real property" and "other fixed assets." Real Property includes land, buildings and other structures and facilities. Other fixed assets include machinery and equipment.

Note: Accumulated depreciations (except land) are credit balance accounts reflecting the accumulated allowance for depreciation applicable to the above. Maintain separate accounts as follows:

1610

Land - The debit balance of this account reflects the total value of all federally-owned improved and unimproved land classified as industrial. Debit this account for the acquisition cost of land procured or fair market value of donated land. Credit this account at the time of disposition.

1620

Buildings - The debit balance of this account represents the investment in buildings classified as industrial. Debit this account for the cost of buildings donated-in from the AC&I or OE appropriations. Credit the account for the original cost of the building at the time of disposition.

2-C-1. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
1621	<u>Accumulated Depreciation - Building</u> - The credit balance represents the accumulated depreciation accrued against buildings. Debit this account for accumulated depreciation on buildings disposed. Credit this account for the monthly depreciation accrual.
1630	<u>Structures and Facilities</u> - The debit balance of this account represents the investment in structures and facilities classified as industrial. Debit this account for the cost of structures and facilities donated-in from the AC&I or OE appropriations. Credit the account for the original cost of the structure or facility at the time of disposition.
1631	<u>Accumulated Depreciation - Structures and Facilities</u> - The credit balance represents the accumulated depreciation accrued against structures and facilities. Debit this account for accumulated depreciation on structures and facilities disposed. Credit this account for the monthly depreciation accrual.
<u>1700 - Other Property Assets.</u> Record other property in the accounts at original costs, if known. If original cost is not known, use estimated cost (preferably at date of acquisition). In the case of transfer from another government agency, use cost at which carried by the transferring agency, if known. Estimated costs must represent the amount the government would have had to pay for the property if purchased at the date of original acquisition. Support the balances in accounts of this group by a document file. Maintain separate accounts as follows:	
1730	<u>Machinery and Equipment</u> - The debit balance of this account represents the investment in machinery and equipment classified as industrial. Debit the account for the cost of machinery and equipment. Credit the account for the original cost of the machinery and equipment at the time of disposition.
1731	<u>Accumulated Depreciation - Machinery and Equipment</u> - The credit balance represents the accumulated depreciation accrued against machinery and equipment. Debit this account for accumulated depreciation on machinery and equipment when disposed. Credit this account for the monthly depreciation accrual.

2-C-1. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
1732	<u>Machinery and Equipment on Loan</u> - The balance is the investment in machinery and equipment on loan by OGA, to the Coast Guard Headquarters, Headquarters Units, and Coast Guard Districts. Debit the account for the value of machinery and equipment loaned. Credit the account for machinery returned to the loaning agency or disposed. The reciprocal account is 2365 - Machinery and Equipment on Loan.
1760	<u>Vehicles</u> - The balance of this account represents the capitalized value of all vehicles owned excluding rental of General Services Administration (GSA) vehicles. Debit this account to record vehicles at the original cost. Credit this account for the original acquisition cost to record disposal action or transfers.
1761	<u>Accumulated Depreciation Vehicles</u> - The credit balance represents the accumulated depreciation accrued against vehicles. Debit this account for accumulated depreciation taken on vehicles disposed. Credit the account for the monthly depreciation accrual.
1775	<u>Software</u> - The balance represents the investment in computer software. Debit this account for computer software with a useful life exceeding 2 years and a cost in excess of \$10,000. Credit this account when the software is obsolete.
1776	<u>Allowance for Amortization - Software</u> - The credit balance represents the accumulated allowance for amortization applicable to software. Debit this account for allowance for amortization taken on software no longer used. Credit the account for the monthly amortization accrual.
<u>1800 - 1900 Other Assets.</u>	
1870	<u>Personal Property Manufactured</u> - The debit balance of this account reflects the cost of direct material, direct labor, and overhead applied to projects collecting the cost of YARD-manufactured personal property. Credit this account for the cost of the completed project.

2-C-1. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
1980	<u>Deferred Charges</u> - The balance of this account represents the value of long-term prepaid expenses. These expenses are not recognized as the cost of current or prior operations but involves a future benefit, and are carried forward to be matched with future revenues. Credit this account for the portion of deferred charges which relate to the present time period.
1982	<u>Progress Payments</u> - The debit balance of this account represents progress payments made for items to be placed in Yard stock. These payments are made before the items are physically received in stock. Credit this account when the goods are physically placed in the YARD stock system.

2. Liability Accounts 2000 - 2999.

2000 - Accounts Payable. The credit balances of these liability accounts represent amounts payable by the YARD on account of obligations for which materials and supplies have been delivered or services rendered but for which payment has not been made. Support these account balance with a document file. Maintain separate accounts under this account group as follows:

2010	<u>Schedule In Transit</u> - The credit balance represents the amount of payments certified by the authorized certifying officer (ACO) but unpaid at month end. Debit this account to reverse the balance established in the previous month and paid in the current month. Credit this account for amounts of payment schedules certified by the ACO but unpaid at month end.
2020	<u>Accounts Payable - OCAA</u> - The balance of this account represents the amount payable to OGAs.
2030	<u>Accounts Payable - U. S. Coast Guard</u> - The balance of this account represents the amount payable to Coast Guard districts, Headquarters, and Headquarters units.

2-C-2. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
2040	<u>Accounts Payable - Other</u> - The balance of this account represents payable which cannot be classified elsewhere. Debit the account for amounts paid that were originally credited to this account. Credit the account for amounts due to parties not classified in any other accounts payable.
2041	<u>Accounts Payable - Commercial</u> - The balance of this account represents amounts payable to private organizations, individuals, firms, or corporations. Debit the account for amounts paid to commercial entities for material or services received or to remove amounts after it has become evident the contract will not be fulfilled. Credit the account for amounts due to commercial entities for goods or services received.
2042	<u>Accounts Payable - Freight and Transportation</u> - The credit balance represents the balance due for unpaid government bills of lading (GBL) and other transportation costs. Debit the account for amounts paid in settlement of GBL and other transportation costs. Credit the account for amounts due on GBL and other transportation costs.
2043	<u>Accounts Payable - Travel</u> - The balance in this account represents amounts due to civilian and military personnel for travel purposes. Debit the account for amounts paid to liquidate travel obligations. Credit the account for amounts due to personnel for allowable travel expenses.
<u>2100 - Accrued Liabilities.</u> The accounts in this group are credit balance accounts representing liabilities incurred for services already performed, but for which payment has been properly deferred to a succeeding period.	
2135	<u>Accrued Liability - Payroll - Civilian</u> - The balance of this account represents the amount of unpaid civilian employee earnings and benefits earned and unpaid at the end of an accounting period. Debit the account for the amount of the prior month accrual and credit the account for accrual of pay to the end of the month.

2-C-2. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
2140	<u>Accrued Liabilities - Federal Insurance Contributions Act (FICA) Taxes</u> - The credit balance of the account represents the amount of FICA taxes due for the government's share of the tax. Debit the account for FICA tax paid. Credit the account for the amount of FICA taxes accrued.
2142	<u>Accrued Liabilities - Federal Employees Group Life Insurance Act (FEGLIA) Contributions</u> - The credit balance of this account represents the amount due for the government's share of FEGLIA contributions. Debit the account for the amounts paid for the government's share of contributions to the employee's life insurance fund. Credit the account for the amount of accrued life insurance fund contribution.
2143	<u>Accrued Liabilities - Federal Employee's Health Benefits Act (FEHBA) Contributions</u> - The credit balance represents the amount due for the government's share of FEHBA contributions. Debit the account for the amount paid for the government's share of FEHBA contributions. Credit the account for the amount of FEHBA contributions accrued.
2144	<u>Accrued Liabilities - Civil Service Retirement and Disability Fund (CSRDF) Contributions</u> - The credit balance represents the amount of CSRDF contributions accrued. Debit the account for the amount paid for the government's share of CSRDF contributions. Credit the account for the amount of contributions accrued.
2150	<u>Accrued Liability - Annual Leave</u> - The balance of this account represents the value of annual leave owed to civilian employees. Debit the account for the amount paid for leave taken and lump sum payments. Credit the account for leave accrued and refunds from rehired employees for unused balances of annual leave.

2-C-2. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
2190	<u>Accrued Liabilities - Other</u> - The credit balance of this account represents the unpaid liabilities that cannot be classified in any other liability account. Debit this account for amounts paid on estimated liabilities that were accrued. Credit this account for the amount of estimated liabilities that cannot be classified in any other liability account.
<u>2200 - Advances.</u> The accounts in this group are credit balance accounts reflecting the amounts advanced to the YARD for services to be performed (or which have been performed in connection with project orders but for which final accounting has not been made).	
2210	<u>Advances for Project Orders - Coast Guard</u> - This account represents the unliquidated advances received from Coast Guard districts and Coast Guard Headquarters. Debit the account for work completed on customer's project. Credit the account for advances received to be performed on a project.
2211	<u>Advances for Project Orders - OGA</u> - The credit balance of this account represents the unliquidated advances received from OGAs. Debit the account for work completed on customer's project. Credit the account for the amount of advances received from OGAs to be performed on a project.
2220	<u>Advance of Material for Projects</u> - The credit balance represents the value of material furnished to the YARD by any customer for incorporation into an authorized project. Debit the account for the value of materials incorporated into authorized projects that have been completed. Credit the value of materials received from the customer that will be incorporated into an authorized project.
2230	<u>Billed Advances for Undelivered Material</u> - The balance of this account represents the estimated delivered cost of materials destined for a project that has been billed prior to the delivery of the material.

2-C-2. (cont'd)..

ACCOUNT

NUMBER

DESCRIPTION

2300 - Trust and Liabilities. The accounts in this group are credit balance accounts representing the YARD liability for funds held in trust for others and deposits held pending determination as to ultimate disposition.

2365            Machinery and Equipment on Loan - This account represents the total liability of the YARD for equipment that was borrowed. Debit the account for the return or disposition of machinery and equipment on loan. Credit the account for the book value of machinery and equipment on loan, or the fair market value if book value is unavailable. The reciprocal account is 1732 - Machinery and Equipment on Loan.

2800 - Deferred Liabilities. This credit balance of this account represents those deferred and undistributed credit items not properly creditable to the current period but which will be applied in some future period.

2820            Deferred Credits - Major Maintenance, Repair, and Alterations - The balance of this account represents the accrued cost less the cost incurred for major maintenance, repair, and alterations of the YARD's buildings, structures, and facilities. Debit this account for the cost of direct materials and direct labor used on major maintenance projects. Credit this account for the amount of the monthly accruals for the estimated cost of approved major maintenance projects.

2830            Deferred Credits - Miscellaneous - The balance of this account represents transactions that cannot be properly classified as a current or long term liability.

3. Government Equity Accounts 3000 - 3999.

3000 - Capital Accounts. The balance of this group of accounts represents the net value (actual or estimated) of assests acquired without expenditure of funds or disposed of during the fiscal year by the YARD either by transfer between agencies or donations. Close the balances of these accounts to account 3010 (YARD Fund Equity) at the end of the fiscal year. Maintain separate accounts as follows:

3010            YARD Fund Equity. The balance of this account represents the net value of assests of the YARD at the close of the preceeding fiscall year.

2-C-3. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
3021	<u>Donations-In - U.S. Coast Guard</u> - The credit balance of this account represents the value of assets acquired by the YARD without cost from Coast Guard districts, Headquarters, and Headquarters units. Credit this account to record the book value (fair market value if the book value is not known) of assets donated to the YARD.
3022	<u>Donations-In - Other Government Agencies</u> - The credit balance of this account represents the value of assets acquired by the YARD without cost from OGAs. Credit the account for the book value (the fair market value if the book value is not known) of assets donated to the YARD by OGAs.
3023	<u>Donations-In - Non-Government</u> - The credit balance of this account represents the value of assets acquired by the YARD without cost from non-government entities. Credit the account for the book value or the fair market value (if the book value is not known) of assets donated to the YARD by non-government sources.
3031	<u>Donations-Out - U.S. Coast Guard</u> - The debit balance of this account represents the value of assets donated by the YARD to Coast Guard districts, Headquarters, or Headquarters units. Debit the account to record the book value or the fair market value (if the book value is not known) of the assets donated.
3032	<u>Donations-Out - OGAs</u> - The debit balance represents the value of assets donated by the YARD to OGAs. Debit the account for the book value, if known, or the fair market value of assets donated.
3033	<u>Donations-Out - Non-Government</u> - The debit balance represents the value of assets donated by the YARD to non-government entities. Debit the account for the book value, if known, or the fair market value of the assets donated.
3035	<u>Unrecovered Depreciation - Current Year</u> - The debit value represents the value of depreciation taken on account 1620 (Building) and account 1630 (Structures and Facilities).

2-C-3. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
3040	<u>Adjustment to Government Equity</u> - The balance value represents the increase (credit balance) or decrease (debit balance) to government equity.
3050	<u>Retained Earnings</u> - The balance of this account represents the accumulated income and/or losses excluding the current year's cumulative net income or loss. At the end of the fiscal year the revenue accounts (4000 - 4999) and the cost of goods and services accounts (5000 - 5999) are closed to this account. A net income will result in a credit to this account. A net loss will cause a debit to this account.

4. Revenue Accounts 4000 - 4999.

4000 - Sales and Other Revenue. These credit balance nominal accounts should reflect all income received from the sale of manufactured products, services, materials, and such other miscellaneous income that are applicable to current year operations.

4011	<u>Sales - Industrial Operations</u> - The credit balance represents the value of direct materials, direct labor, and overhead applied charged to industrial projects for the year. Credit the account for direct labor, direct material and factory overhead charged to industrial projects and material in account 1982 (Progress Payments) not reflected.
4012	<u>Sale - Scrap</u> - The credit balance represents the income received for the sale of scrap metals.
4013	<u>Sales - Excess Material</u> - The credit balance represents the income received for the sale of items declared excess.
4020	<u>Other Income</u> - The credit balance represents the income received from various miscellaneous sources.
4030	<u>OGAs Surcharge</u> - The credit balance represents the premium charged to industrial projects performed for OGAs.

2-C-5. Expense Accounts 5000 - 5999.

ACCOUNT

NUMBER

DESCRIPTION

5000 - Expenses. These debit balance nominal accounts should reflect the cumulative operating and miscellaneous expenses incurred by the YARD during the fiscal year. All such accounts must be supported by detailed cost records.

5110            Regular Labor - The debit balance represents the direct labor expense, which includes acceleration, for regular hours on industrial projects only. Debit this account for the amount of direct labor, including applicable acceleration charged to an industrial project for regular hours.

5120            Premium Labor - The debit balance represents the direct labor expense for overtime and holiday account for the amount of direct labor charged to an industrial project for overtime and holiday hours.

5200            Direct Material - The debit balance represents the cost of material issued from YARD stock (accounts 1560 and 1568) and material purchased, chargeable to an industrial project order. Debit this account for the cost of material issued from various sources that is chargeable to an industrial project.

5330            Industrial Shop Expense - The debit abalance represents the industrial shop overhead expenses incurred during the period, applicable to the cost centers.

5350            Maintenance and Other OE - The debit balance represents the maintenance and other operating activity overhead expenses incurred during the period applicable to the cost centers.

2-C-5. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
5360	<u>General and Administrative Expense</u> - The debit balance represents the general and administrative overhead expenses incurred during the period for indirect labor and material applicable to the general and administrative activities.
5400	<u>Fixed Price Variation</u> - The debit balance represents the variance when a fixed price quotation is less than the actual cost. A credit balance is the result of a fixed price quotation being greater than the actual cost.

6. Clearing Accounts 6000 - 6999.

6000 - Clearing Accounts. These accounts are utilized to detect errors between offsetting debit and credit entries recorded from different sources of data, such as detailed cost records and summary posting from the cash and voucher registers. The accounts balance should be zero at the end of each month. Any other balance must be analyzed immediately and correction effected. Maintain separate accounts under this account group as follows:

6010	<u>Clearing Account - GL</u> - This account is used to record and detect errors between offsetting debit and credit entries in the voucher and disbursement register. The account is debited or credited to transfer the balance from one subsidiary ledger account to another.
6020	<u>Clearing Account - Labor</u> - This account is used to collect the acceleration of direct labor dollars. The balance at month end is cleared to GL account 2150 (Accrued Liability - Annual Leave).
6030	<u>Clearing Account - Material</u> - This account is used to record the cost of materials and services charged to a project or cost center. The offsetting debit and credit entries are recorded from different sources.
6040	<u>Clearing Account - Stock</u> - This account is used to record the change of stock numbers for an item. Debit this account for the cost of the YARD stock item under the new stock number. Credit this account for the cost of the YARD stock item under the old stock number.

2-C-6. (cont'd)..

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
6050	<u>Clearing Account - Inventory Issues</u> - This account is used to record the issue of account 1560 (General Stores) to non-industrial entities and visiting ships.

7. Funded Transfers - Reciprocal Accounts 7000 - 7999.

79XX-Reciprocal Account- Funded Transfers

These accounts are used to record funded transactions between the YARD and Coast Guard districts, Headquarters, and Headquarter units. Debit the account for funds received by the YARD (usually to fund work on projects). Credit the account for payments to Coast Guard Headquarters for gross payroll. Credit the account for the partial return of funds requested by the Coast Guard customer (see paragraph 2-B-7 of this chapter).

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COAST GUARD SUPPLY FUND

PART VIII - Formerly Section J  
COAST GUARD SUPPLY FUND

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CHAPTER 1. INTRODUCTION TO COAST GUARD SUPPLY FUND

- A. Authority. The Coast Guard Supply Fund was established under 14 U.S.C. 650. Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation, Part VII, chapter 1, provides a brief synopsis of the Coast Guard Supply Fund legislative history.
- B. Supply Fund Concept. Supply Fund is a revolving fund account. It finances the procurement of inventories of commodities which experience repetitive demands from Coast Guard operating units, sells these commodities at standard price and replenishes itself with the revenue collected from sales. There is no annual appropriation from Congress. The commodities procured with the Supply Fund include clothing and small stores, subsistence items, retailed commissary stores, operating and maintenance materiel, and fuel.
- C. Responsibilities. Commandant (G-FP) has overall financial responsibility for the management of the Coast Guard Supply Fund under the direction and supervision of the Comptroller. An expanded definition of Supply Fund responsibilities is contained in Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation, Part VII, chapter 1. This manual will be referred to as COMDTINST M4400.13 throughout this chapter.
- D. Financial Management.
1. Appropriation Symbol. The Treasury assigned the symbol 69X4535 to identify the Coast Guard Supply Fund.
  2. Prompt Reimbursement Required. Accounting offices must ensure that fund reimbursement is made no later than 30 days after issue or sale of commodities from inventory; however, the value of subsistence items consumed by the Coast Guard Dining Facilities (CGDF) during the month will reimburse the Supply Fund the following month.
  3. Operating and Transportation Costs. Operating costs and transportation costs incurred by authorized Supply Fund activities are charged to the Operating Expense Appropriation (symbol 69X0201).
  4. Procurement of Non-Stock Items. Except when authorized by Commandant (G-FLP), the Supply Fund will not be used to finance the procurement of non-stock materiel at Inventory Control Points (ICPs). All non-stock items, including items required for work orders, will be purchased as a direct charge to the requesting appropriation.
- E. Supply Fund Capital. The capital of the fund is the summed difference between the assets (funds with Treasury, inventory, accounts receivables) and liabilities (accounts payable).

- 1-E-1. Fluctuations of the Capital. Fluctuations in the capital of the fund occur from one of the following transactions:
- a. Increase due to materiel transferred or donated-in from another appropriation; items currently not stocked in Supply Fund.
  - b. Price gains or losses due to periodic revaluation of uniform clothing and operations and maintenance materiel inventories.
  - c. Price gains or losses due to quarterly revaluation of fuel.
  - d. Congressional approval for an appropriation increase made through the normal budget process (see Manual of Budgetary Administration (COMDTINST M7100.3)).
  - e. Transfer or donation-in of materiel procured with Acquisition, Construction and Improvement (AC&I) or Operating Expense (OE) appropriation to meet added support requirements resulting from Congressional approval of specific projects.
  - f. Decrease due to waiver of reimbursement as approved by Commandant (G-F).
2. Shrinkage of the Capital. The Supply Fund capital is vulnerable to shrinkage due to such conditions as inflation, excess due to obsolescence and inventory losses. To offset such shrinkage, the following have been promulgated:
- a. Inflation - standard pricing methods which incorporate a price stabilization factor.
  - b. Obsolescence - the application of a surcharge to cover excess due to obsolescence resulting from program changes.
  - c. Inventory losses - the reimbursement of Supply Fund from the OE appropriation for the losses that occur through normal operations.
- F. Capital Authorization. Capital authorization is the operating target allocated by the responsible division within Commandant (G-F) to each activity with a Supply Fund account. Refer to COMDTINST M4400.13, Part VII, chapter 2, for the granting procedure of capital authorization and capital adjustments.

1-G. Adjustments of Capital Authorization.

1. Commandant (G-F) will maintain a continuing adequacy review of capital authorization of Supply Fund stocking activities in relation to planned monetary levels of inventory required and will adjust capital authorizations in conformity with changes in supply support requirements.
2. Supply Fund stocking activities will submit requests for adjustment of capital authorizations to Commandant (G-F) via district commander (f), when appropriate, if the capital authorization is inadequate to finance the inventory level required for effective support. See COMDTINST M4400.13, Part VII, chapter 2.

H. Control of Capital Authorization. An integrated system of general ledger control accounts is maintained on a decentralized basis under accrual accounting procedures to provide accounting control over assets and liabilities of the Coast Guard Supply Fund.

1. Field Controlled Inventory Investments. Capital authorizations are granted by the Commandant to Supply Fund activities maintaining supply accounts 81.00, 82.11, 83.01, 83.03 and 83.04. Financial Transfer Authorization or messages are issued by responsible division within Commandant (G-F) each fiscal year to document the dollar limitation on the value of inventory and undelivered orders that may be maintained by a supply account at any time. District commanders and commanding officers of Headquarters units are authorized to suballocate supply accounts 81.00 and 83.00 capital authorizations to commanding officers of units designated as Supply Fund stocking activities. The capital authorization forms a basis for computation of the amount of capital available for inventory procurement at any time by the Supply Fund stocking activities.
2. Headquarters Controlled Inventory Investment. Capital authorization for supply accounts 82.00 and 85.00 is administered by Commandant (G-F) on a servicewide basis and is not allocated to individual administrative target unit(s) (ATU). The servicewide capital authorization provides maximum flexibility in financial administration of these inventories. The investment in subsistence item inventory for general messes of Coast Guard operating units is subject to local monetary controls related to the number of personnel subsisted in each CGDF and the location and mission assignment of each operating unit. Replenishment of subsistence item inventories is completed with minimum procurement lead time, eliminating the need for establishing obligations under the Coast Guard Supply Fund for undelivered orders.

5-I. Capital Authorization Control Form. Each activity granted a capital authorization or suballocation of capital authorization under supply accounts 81.00 and 83.00 must maintain a separate Capital Authorization Control (CG-4482) for each supply account. CG-4482 is maintained to control the availability of funds for investment in inventory. Procedures for maintaining this form are addressed in detail in COMDTINST M4400.13, Part VII, chapter 4.

J. Inventory Accounts. The inventories of the Coast Guard Supply Fund consist of four main materiel categories which are called supply accounts. A main materiel category may be further classified into sub-accounts. The following supply accounts and sub-accounts are prescribed:

1. Supply Account 81.00 - Clothing and Small Stores. This account consists of uniform clothing and accessories for issue or sale to regular, reserve and retired Coast Guard members and the members of the Coast Guard Auxiliary.
2. Supply Account 82.00 - Subsistence Support.
  - a. Sub-Account 82.00 - Subsistence Supplies for CGDF. This sub-account consists of subsistence supplies necessary to support the many CGDFs throughout the Coast Guard. Inventory management and stocking criteria will be in accordance with the procedures set forth in the Comptroller Manual (COMDTINST M4061.3A), Volume IV, Subsistence.
  - b. Sub-Account 82.11 - Retail Commissary Stores. These retail commissary stores are located at Support Center Kodiak and Support Center New York. Inventories consist of items for sale at retail to authorized commissary store patrons, CGDFs and Non-Appropriated Fund Activities (NAFA).
3. Supply Account 83.00 - Operations and Maintenance Material. This account consists of supplies and materiels maintained to meet the operating and maintenance requirements of Coast Guard units under these sub-accounts:
  - a. Sub-Account 83.01 - General Supplies. This sub-account consists of general supplies, aids to navigation materiels and engine parts carried in inventory at the Coast Guard Supply Center, Coast Guard Yard, and Supply Fund stocking activities.
  - b. Sub-Account 83.03 - Electronic Supplies, Inventory Control Point (ICP) Managed. This sub-account consists of electronics maintenance parts and materiels carried in inventory at the Coast Guard Supply Center to support the Electronic Repair Parts Allowance List (ERPAL).

- 1-J-3. c. Sub-Account 83.04 - Buoy Appendages, ICP Managed. This sub-account consists of buoy appendages supplies and materiels carried in the inventory at Coast Guard Yard.
4. Supply Account 85.00 - Fuel. This account finances the bulk acquisition of fuel for Cutters over the 180 foot class, and the fuel for storage facilities ashore at authorized stocking points.
- K. Presentation of Procedures. The chapters in this Part prescribe the books, accounts, documents and procedures for recording Coast Guard Supply Fund transactions in the accounts. Other Parts of the Accounting Manual applying to the Coast Guard Supply Fund are cross  
| referenced.  
|

## CHAPTER 2. THE COAST GUARD SUPPLY FUND GENERAL LEDGER.

The general ledger consists of a group of selfcontrol accounts in a debit and credit framework. Ledger accounts are the media for classifying financial information for the purpose of financial control and preparing financial statements. The accounts to be maintained are listed and described in chapter 3 of this Part. Each designated accounting office must maintain a separate general ledger for the Coast Guard Supply Fund. The general ledger contains assets, stores issues, stores purchases, clearing and capital accounts. Controls and subsidiary records supplement and support ledger. Procedures covering the maintenance of these and records are contained in various chapters of this manual.

CHAPTER 3. SUPPLY FUND GENERAL LEDGER (GL) ACCOUNTS.

- A. Definition of Accounts. This chapter defines the general ledger accounts to be used in accounting for the Coast Guard Supply Fund 69X4535. Each account definition gives the nature of subsidiary records and the degree of detail in which each account is to be maintained. The general ledger accounts constitute a separate decentralized self-balancing control over assets, liabilities and capital of the Coast Guard Supply Fund.
- B. Chart of Accounts. A listing of the account numbers and titles follows:

1. 2000 - 3999 Asset Accounts

2100 Cash

2120 Funds with U.S. Treasury

2300 Accounts Receivable

2310 Accounts Receivable - Refunds  
2311 Accounts Receivable - Refunds - Government Agencies  
2314 Accounts Receivable - Refunds - Government Agencies - CGDF (Cadet)  
2315 Accounts Receivable - Refunds - Public - CGDF (Cadet)  
2319 Accounts Receivable - Refunds - Public  
2320 Accounts Receivable - Reimbursements  
2321 Accounts Receivable - Reimbursements - U.S. Coast Guard  
2322 Accounts Receivable - Reimbursement - Other Government Agencies  
2324 Accounts Receivable - Reimbursements - U.S Coast Guard-CGDF (Cadet)  
2325 Accounts Receivable - Reimbursements - Other Government Agencies - CGDF (Cadet)  
2326 Accounts Receivable - Reimbursements - Other - CGDF (Cadet)  
2329 Accounts Receivable - Reimbursements - Other

2400 Advances

2410 Working Fund Advances  
2411 Working Fund Advances - U.S. Coast Guard  
2412 Working Fund Advances - Other Government Agencies  
2490 Other Advances

2500 Inventory

2510 Inventory - Uniform Clothing  
2520 Inventory - Subsistence Items  
2524 Inventory - Subsistence Items - CGDF (Cadet)  
2528 Inventory - Subsistence Items - Commissary Store

3-B-1. (cont'd)..

- 2540 Inventory - Operating and Maintenance Stores
- 2545 Allowances for Possible Inventory Losses
- 2547 Inventory - Operating and Maintenance Stores Awaiting Repair
- 2549 Inventory - Operating and Maintenance Stores - Allowance for Standard Price Variance
- 2550 Inventory - Fuel
- 2572 Excess or Obsolete Inventory - Operating and Maintenance
- 2573 Adjustments in Process - Operating and Maintenance

2600 Allowance for Repair

- 2647 Inventory - Operating and Maintenance Stores - Awaiting Repairs - Allowance for Repair

2. 4000 - 4999 Miscellaneous Accounts

4800 - 4900 Clearing Accounts

- 4860 Undistributed Voucher Payments
- 4890 Inventory Transfer Clearing Account
- 4891 Inventory Adjustment Clearing Account
- 4895 Awaiting Repair Inventory Variance Clearing Account
- 4897 Cost of Repairs - Operating and Maintenance Stores - Awaiting Repair

3. 5000 - 5999 Liability Accounts

5000 Accounts Payable

- 5110 Accounts Payable - Schedules in Transit to Disbursing Office
- 5111 Accounts Payable - Schedules in Transit to Disbursing Office - Government Agencies
- 5119 Accounts Payable - Schedules in Transit to Disbursing Office - Public
- 5120 Accounts Payable - Government Agencies
- 5121 Accounts Payable - Government Agencies - U.S. Coast Guard
- 5122 Accounts Payable - Government Agencies - Other
- 5123 Accounts Payable - Government Agencies - U.S. Coast Guard - Subsistence Items - CGDF (Cadet)
- 5124 Accounts Payable - Government Agencies - Other - Subsistence Items - CGDF (Cadet)
- 5190 Accounts Payable - Commercial
- 5193 Accounts Payable - Commercial - Subsistence Items - CGDF (Cadet)
- 5199 Accounts Payable - Commercial - Other

3-B-4. 6000 - 6999 Capital Accounts

- 6339 Capital - Estimated Receipts from Reimbursable Sales and Issues
- 6530 Capital Authorization
- 6539 Fund Capital Unallocated
- 6550 Capital Adjustment for Fuel Price Equalization

5. 7000 - 7999 Revenue Accounts

7500 Issues

- 7510 Uniform Clothing - Sales
- 7511 Uniform Clothing - Transfers Out
- 7520 Subsistence Items - Sales
- 7522 Subsistence Items - Transfers Out
- 7524 Subsistence Items - CGDF (Cadet) - Sales
- 7525 Subsistence Items - CGDF (Cadet) - Transfers Out
- 7528 Subsistence Items - Commissary Store - Sales
- 7529 Subsistence Items - Commissary Store - Transfers Out
- 7540 Operating and Maintenance Stores - Sales
- 7541 Operating and Maintenance Stores - Transfers Out
- 7542 Operating and Maintenance - Transfers Out
- 7544 Price Loss on Assembly/Disassembly
- 7547 Operating and Maintenance Stores - Awaiting Repair - Issues
- 7550 Fuel - Sales
- 7551 Fuel - Transfers Out
- 7572 Operating and Maintenance - Transfers Out - Inventory Excess/Obsolete
- 7573 Operating and Maintenance - Transfers Out - Adjustments-in-Process

6. 8000 - 8999 Expenditure Accounts

8500 Supply Receipts

- 8510 Uniform Clothing - Purchases
- 8511 Uniform Clothing - Transfers In
- 8520 Subsistence Items - Purchases
- 8522 Subsistence Items - Transfers In
- 8524 Subsistence Items - CGDF (Cadet) - Purchases
- 8525 Subsistence Items - CGDF (Cadet) - Transfers In
- 8528 Subsistence Items - Commissary Store - Purchases
- 8529 Subsistence Items - Commissary Store - Transfers In
- 8540 Operating and Maintenance Stores - Purchases
- 8541 Operating and Maintenance Stores - Transfers In
- 8542 Operating and Maintenance - Transfers In
- 8544 Price Gain on Assembly/Disassembly
- 8547 Operating and Maintenance Stores - Awaiting Repair - Receipts
- 8549 Operating and Maintenance Stores - Purchase Price Variance

3-B-6. (cont'd)..

- 8550 Fuel - Purchases
- 8551 Fuel - Transfers In
- 8572 Operating and Maintenance Transfers In - Inventory Excess/Obsolete
- 8573 Operating and Maintenance Transfers In - Adjustments in Process

7. 8600 Surcharge Accounts

- 8675 Surcharge for Obsolescence/Excess
- 8684 Authorized Repair Expense
- 8685 Surcharge Relief Allowed for Losses Due to Obsolescence/Excess

8. 9000 - 9999 Reciprocal Accounts

- 93XX Surcharge Transfer Account
- 99XX Reciprocal Account - Other Transfers

ACCOUNT

NO.    

DESCRIPTION

2100           Cash. Maintain separate accounts under this account as follows:

2120           Funds with U.S. Treasury. The debit balance of this asset account represents the undisbursed balance of the Coast Guard Supply Fund. Debit this account with: 1) amounts shown on Appropriation Warrants; 2) amounts of completed Non-Expenditure Transfer Authorization (NTA) covering the transfer of funds to the Coast Guard Supply Fund; and 3) amounts of negative net disbursements reported on Statement of Transactions (SF-224). Credit this account with: 1) amounts of completed NTAs covering the transfer of funds from the Coast Guard Supply Fund to other appropriations; and 2) amounts of net disbursements reported on Statement of Transactions (SF-224).

2300           Accounts Receivable - (by Supply Account). The debit balances of these asset accounts represent amounts due the Coast Guard Supply Fund. Support the balances in these accounts by a document file. Maintain separate accounts as follows:

3-B-8. (cont'd)..

<u>ACCOUNT NO.    </u>	<u>DESCRIPTION</u>
2310	<u>Accounts Receivable - Refunds</u> - (by supply account). The balance of this account represents the amount due the Coast Guard Supply Fund for overpayments, erroneous payments, etc., made from the Coast Guard Supply Fund. See Part IV, chapter 8 of this manual. Debit this account with amounts shown on "billing documents". Credit this account for amounts realized or collected.  Maintain separate accounts as follows:
2311	Accounts Receivable - Refunds - Government Agencies.
2314	Accounts Receivable - Refunds - Government Agencies - CGDF (Cadet) (for Academy use only).
2315	Accounts Receivable - Refunds - Public - CGDF (Cadet) (for Academy use only).
2319	Accounts Receivable - Refunds - Public.
2320	<u>Accounts Receivable Reimbursements</u> - (by supply account). The balance of this account represents the amount due Coast Guard Supply Fund as reimbursement for supply issues for the benefit of other appropriations, other federal agencies and authorized private organizations or individuals. Debit this account for amount of supplies issued and for amounts shown on "billing documents". Credit this account for amounts realized or collected.
2321	Accounts Receivable - Reimbursements - U.S. Coast Guard.
2322	Accounts Receivable - Reimbursement - Other Government Agencies.
2324	Accounts Receivable - Reimbursements - U.S. Coast Guard - CGDF (Cadet) (for Academy use only).
2325	Accounts Receivable - Reimbursements - Other Government Agencies - CGDF (Cadet) (for Academy use only).
2326	Accounts Receivable - Reimbursements - Other Services DF (Cadet) (for Academy-use only).

3-B-8. (cont'd)..

ACCOUNT NO. _____	<u>DESCRIPTION</u>
2329	Accounts Receivable - Reimbursements - Other
2400	<u>Advances</u> . The debit balances of these asset accounts represent the amount of advances outstanding which were made to other appropriations, other federal agencies or individuals and firms from the Coast Guard Supply Fund. Support the balances in this account group with a copy of the document evidencing payment of the advance. Maintain separate accounts as follows:
2410	<u>Working Fund Advances</u> - (by supply account). The balance of this account represents the amount of working funds outstanding which were advanced to other appropriations or federal agencies as adjusted from time-to-time for value of stores receipts reported by the inventory unit and for refunds of unused advances. Debit this account for amount of vouchers paid covering advances to other appropriations or federal agencies. Credit this account for amounts of stores receipts reported by the inventory unit and for amounts of unused advances returned. Maintain separate accounts as follows:
2411	Working Fund Advances - U.S. Coast Guard.
2412	Working Fund Advances - Other Government Agencies.
2490	<u>Other Advances</u> - (by supply account). The balance of this account represents amounts due for advances to commanding officers of units operating CGDFs and for advances to clothing officers and Food service officers for "change funds" at clothing lockers and CGDFs. Debit this account with amounts advanced. Credit this account for advances returned.
2500	<u>Inventories</u> . The debit balances of these asset accounts represent the value of commodities, supplies, materials and equipment held in Coast Guard Supply Fund inventories at activities of the Coast Guard authorized to procure and stock items under the Coast Guard Supply Fund. Maintain separate accounts as follows:

3-B-8. (cont'd)..

ACCOUNT

NO.      DESCRIPTION

2510	<u>Inventory - Uniform Clothing - (by unit).</u> The balance of this account represents the value of inventory in supply account 81.00 on 1 October, as adjusted for: 1) gains or losses resulting from the periodical revaluation by Commandant (G-FRS) of uniform clothing inventories to conform to standard prices of inventory items established by the Defense Logistics Agency; and 2) excess property declaration as authorized by Commandant (G-FRS). Debit this account with: 1) amount of balances in GL Accounts 8510 and 8511 as of 30 September of each year; 2) amount of gain from revaluation of standard clothing prices; and 3) value of excess property declarations withdrawn as authorized by Commandant (G-FRS). Credit this account with: 1) amount of balances in GL Accounts 7510 and 7511 as of 30 September of each year; 2) amount of loss from revaluation of standard clothing prices; and 3) value of excess property declarations as authorized by Commandant (G-FRS).
2520	<u>Inventory - Subsistence Items.</u> The balance of this account represents the value of inventory in supply account 82.00 on 1 October. Debit this account with amount of balances in GL Accounts 8520 and 8522 as of 30 September of each year. Credit this account with amount of balances in GL Accounts 7520 and 7522 as of 30 September of each year.
2524	<u>Inventory - Subsistence Items CGDF (Cadet)</u> (for Academy only). The balance of this account represents the value of inventory in supply account 82.00 for the CGDF (Cadet) on 1 October. Debit this account with amount of balance in GL Accounts 8524 and 8525 as of 30 September of each year. Credit this account with amount of balances in GL Accounts 7524 and 7525 as of 30 September of each year.

3-B-8. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
2528	<u>Supply Inventory - Subsistence Items - Commissary Store.</u> The balance of this account represents the value of inventory in the commissary store and warehouse stock under supply account 82.11 on 1 October. Debit this account with amount of balances in GL Accounts 8528 and 8529 as of 30 September of each year. Credit this account with amount of balances in GL Accounts 7528 and 7529 as of 30 September of each year.
2540	<u>Inventory - Operations and Maintenance Inventory at Standard Price - (by supply account and unit).</u> The balance of this account represents the value of operating inventory at standard price in supply account 83.00 on 1 October, as adjusted for the value of usable materiel transferred from other Coast Guard inventory accounts. Debit this account with the balances in GL Account 8540, 8541, 8542 and 8544 as of 30 September of each year. Credit this account with the balances in GL Accounts 7540, 7541, 7542 and 7544 as of 30 September of each year.
2545	<u>Allowances for Obsolescence/Excess Losses.</u> The credit balance in this account represents dollars accumulated from the surcharge applied to receipts. Debit or credit this account with balances in GL Accounts 8675 and 8685 as of 30 September of each year.
2547	<u>Supply Inventory - Operating and Maintenance - Awaiting Repair - (by supply sub-account 83.01 and by unit).</u> The balance of this account represents the value of sub-account 83.01 material awaiting repair (Class 265) at 1 October. Debit this account for the amount of balance in GL Account 8547 as of 30 September of each year. Credit this account for the balance in GL Account 7547 as of 30 September of each year and for unrepaired items declared excess.
2549	<u>Allowance for Standard Price Variance.</u> The balance of this account represents the variance between the valuation of inventory at standard unit pricing and actual procurement cost. Also considered are:

3-B-8. (cont'd)..

ACCOUNT  
NO.

DESCRIPTION

- a. Cumulative amount of adjustments resulting from the initial revaluation of inventory on-hand.
- b. Adjustments due to change in standard price.
- c. Net annual variance in purchase plus surcharge versus acquisition price.

The balance of this account may be a debit or credit and theoretically it should zero out at fiscal year end or some point in time. If a large balance starts to accumulate either as a credit or debit, an analysis must be done immediately. This is an indication that the standard prices are too high (credit balance) or too low (debit balance). Debit this account with: 1) amount of debit balance in GL Account 8549 as of 30 September of each year; and 2) downward adjustment of standard price of inventory item. Credit this account with: 1) amount of credit balance in GL Account 8549 as of 30 September of each year; and 2) upward adjustment of standard price of inventory item.

2550

Inventory - Fuel - (by unit). The balance of this account represents the value of inventory in supply account 85.00 on 1 October. Debit this account with amount of balances in GL Accounts 8550 and 8551 as of 30 September of each year. Credit this account with amount of balances in GL Accounts 7550 and 7551 as of 30 September of each year.

2572

Inventory - Operating and Maintenance Excess/Obsolete Inventory. The balance of this account represents the value of excess and obsolete inventory on-hand at standard price in supply account 83.00 on 1 October. Debit this account with the balance in GL Account 8572 as of 30 September of each year. Credit this account with the balance in GL Account 7572 as of 30 September of each year.

3-B-8. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
2573	<u>Inventory - Operations and Maintenance - Adjustments-in-Process.</u> The balance of this account represents the value of inventory at standard price rendered unusable due to shrinkage, pilferage, theft, damage or deterioration. Debit this account with the balance of GL Account 8573 as of 30 September of each year. Credit this account with the balance in GL Account 7573 as of 30 September of each year.
2647	<u>Inventory - Allowance for Repair.</u> The credit balance of this asset account represents the value of the standard allowance for the estimated cost of repair for material picked up in Class 265 inventory.
4860	<u>Undistributed Voucher Payments - (by supply sub-account).</u> The balance of this account represents voucher payments, including ITVs, which cannot be immediately identified with stores receipts reported by an inventory unit. Debit this account for amounts of voucher payments covering stores not yet taken up in inventory. Credit this account when stores are taken up in inventory as receipts. Support the balances in these accounts by a document file.
4890	<u>Inventory Transfers Clearing Account.</u> The balance of this account represents the value of inventory stock in transit. Use it to record all stock transfers between stocking locations. Support this account with a document file. Debit the account with the value of material transferred to the same supply account as another Coast Guard stocking location. Credit the account with the value of materiel received from the same supply account at another Coast Guard stocking location.

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
4891	<u>Inventory Adjustments Clearing Account.</u> The balance of this account represents the net inventory adjustment resulting from: 1) cash discounts; 2) clerical errors at stocking locations; 3) shortages or overages from physical count; 4) cancellation of accounts payable or write-off of accounts receivable; 5) minor adjustments in liquidation of accounts payable; and 6) any other situation proper for adjustment between Supply Fund and the Operating Expenses appropriation. Use Voucher for Internal Funds Transfer (CG-4412) with supporting documentation to clear this account quarterly.
4895	<u>Awaiting Repair Inventory Variance Clearing Account</u> - (by supply account 83.01 and unit). The balance of this account represents: 1) the standard allowance for repair established when an item is transferred from Ready-for-Issue (RFI) inventory to Class 265 inventory and 2) the difference between the actual cost of repair and the standard allowance for repair of an item. Debit this account for the standard allowance for repair when an item is transferred from RFI to Class 265 inventory. Debit or credit this account for the difference between the actual cost of repair and the standard allowance for a repaired item. Clear this account monthly by processing CG-4412 to effect adjustment between the Operating Expenses appropriation and the Coast Guard Supply Fund.
4897	<u>Cost of Repairs - Operating and Maintenance - Awaiting Repair</u> - (by supply account 83.01 and unit). The balance in this account represents the amount expended to repair items which have not been returned to RFI inventory. Debit this account for the actual amount of repair costs. Credit this account for the actual amount of repair costs for a repaired item which is returned to RFI inventory.

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
5000	<u>Accounts Payable.</u> The credit balance of these liability accounts represents amounts payable from the Coast Guard Supply Fund. Support the balances in these accounts by a document file. Maintain separate accounts as follows:
5110	<u>Accounts Payable - Schedules in Transit to Disbursing Office.</u> The balance of this account represents the amount of Voucher and Schedule of Payment certified to the disbursing officer but unpaid at month-end. Debit this account at the beginning of each month by initial entry in the Cash Control - Appropriation Disbursements (CG-4408) to reverse balance established in previous month. Credit this account by entry to CG-4408 for amounts of voucher payment schedules certified to the disbursing office but unpaid at the month-end. Maintain separate accounts as follows: 5111 Accounts Payable - Schedule in Transit to Disbursing Office - Government Agencies 5119 Accounts Payable - Schedules in Transit to Disbursing Office - Public
5120	<u>Accounts Payable - Government Agencies - (by supply account).</u> The credit balance in this group of accounts represents amounts payable to other appropriations and other government agencies, for procurements which have been delivered but for which payment was not made. Debit this account for amount of disbursement documents processed covering payments made from Coast Guard Supply Fund. Credit this account for amounts of receipts into inventory by purchase or transfer from another supply account as reported by inventory units. Maintain additional accounts as follows: 5121 Accounts Payable - Government Agencies - U.S. Coast Guard 5122 Accounts Payable - Government Agencies - Other 5123 Accounts Payable - Government Agencies - U.S. Coast Guard - Subsistence Items - CGDF (Cadet) (for Academy use only) 5124 Accounts Payable - Government Agencies - Other - Subsistence Items - CGDF (Cadet) (for Academy use only)

3-B-8. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
5190	<p><u>Accounts Payable - Commercial</u> (by supply account). The credit balance in this group of accounts represents amounts payable to private organizations, individuals, firms or corporations for procurements which were delivered but for which payment was not made. Debit this account for amount of disbursement documents processed covering payments made from Coast Guard Supply Fund. Credit this account for amounts of receipts into inventory by purchase as reported by inventory units. Maintain additional accounts as follows: 5193 Accounts Payable - Commercial - Subsistence Items - CGDF (Cadet) - (for Academy use only). 5199 Accounts Payable - Commercial - Other.</p>
6339	<p><u>Capital Estimated Receipts from Reimbursable Sales and Issues</u> - (by supply account (for Commandant (G-FAC) use only)). The debit balance of this account represents the value of the estimated issues, sales, fuel and consumption of uniform clothing, Subsistence items and operating and maintenance supplies for one month. The offsetting account is GL account 6539.</p>
6530	<p><u>Capital Authorization</u>. The credit balance of this account represents the target value assigned by Commandant (G-FLP) to each activity with a Supply Fund. The sum of inventory on-hand and undelivered orders will not exceed the operating target. The balance of this account may be adjusted by: 1) a change in the target by Commandant (G-FLP); 2) transfers in of materiel on an initial basis that increase the inventory; and 3) transfers out of materiel that decrease inventory without reimbursement to the fund.</p>

3-B-8. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
6539	<u>Fund Capital Unallocated</u> - (by supply account). The credit balance of this account represents Coast Guard Supply Fund capital not allocated for use and available for increasing capital authorizations. The credit balance of this account includes the value of estimated issues, sales and consumption of uniform clothing, subsistence items, price gains or price losses due to changes of standard price, fuel and operating and maintenance supplies for one month.
6550	<u>Capital Adjustment for Fuel Price Equalization</u> . The credit balance in this account represents the increase to the fuel inventory value based on a reassessment of the inventory using the latest purchase price. Quarterly, if the extended value of number of gallons based on the latest purchase price differs materially from the earlier inventory value, the additional value will be recorded to GL account 2550 and to this account.
7500	<u>Inventory Issues</u> . The credit balances of accounts in this group represents the amount of sales or issues from inventories during the fiscal year. Since sales or issues are at cost, these accounts are not actually income accounts but accounts in which to accumulate inventory issues in order to obtain information relative to inventory turnover. Use account entitled "Transfer Out" to record transfers of inventory items to the same supply account at another unit. Record as sales all transfers to different supply accounts with exception of excess property declarations. Close the balances of these accounts to the respective inventory accounts of the GL account 2500 group at the end of the fiscal year. Maintain separate accounts as follows: 7510 Uniform Clothing - Sales (by unit). 7511 Uniform clothing - Transfers Out (by unit). 7520 Subsistence Items - Sales.

3-B-8. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
7522	Subsistence Items - Transfers Out.
7524	Subsistence Items - CGDF (Cadet) - Sales (for Academy use only).
7525	Subsistence Items - CGDF (Cadet) - Transfers Out (for Academy use only).
7528	Subsistence Items - Commissary Store - Sales (for Third and Seventeenth Districts use only).
7529	Subsistence Items - Commissary Store - Transfers Out (for Third and Seventeenth Districts use only).
7540	Operating and Maintenance Supplies - Sales (by supply sub-account and unit).
7541	Operating and Maintenance Supplies - Transfers Out (by supply sub-account and unit).
7542	Transfers Out - Operating and Maintenance.
7544	Loss on Assembly or Disassembly.
7547	Inventory Issues - Operating and Maintenance Supplies - Awaiting Repair - Issues - (by supply sub-account 83.01 and unit).
7550	Inventory Issues - Fuel - Sales - (by unit).
7551	Inventory Issues - Fuel - Transfers Out - (by unit).
7572	Operating and Maintenance - Transfers Out - Excess or Obsolete Inventory.
7573	Operating and Maintenance - Transfers Out - Adjustments-in-Process.
8500	<u>Inventory Receipts.</u> The debit balances of accounts in this group represent the amount of purchase or receipts in inventories during the fiscal year. These accounts are not actually expense accounts but are maintained in order to obtain information relative to inventory turnover.

3-B-8. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
8500 (cont'd)	Use account titled "Transfers In" to record transfers of inventory items from the same supply account at another unit. Record as purchases all transfers received from different supply accounts with exception of excess property withdrawals and materials transferred to the Coast Guard Supply Fund from other Coast Guard inventory accounts. Close the balances of these accounts to the respective inventory accounts of the GL account 2500 group at the end of the fiscal year. Maintain separate accounts as follows:
8510	Uniform Clothing - Purchases - (by unit).
8511	Uniform Clothing - Transfers In - (by unit).
8520	Subsistence Items - Purchases.
8522	Subsistence Items - Transfers In.
8524	Subsistence Items - CGDF (Cadet) - Purchases - (for Academy use only).
8525	Subsistence Items - CGDF (Cadet) - Transfers In - (for Academy use only).
8528	Subsistence Items - Commissary Store - Purchases - (for Third District use only).
8529	Subsistence Items - Commissary Store - Transfers In - (for Third District use only).
8540	Operating and Maintenance Supplies - Purchases - (by supply sub-account and unit).
8541	Operating and Maintenance Supplies - Transfers In - (by supply sub-account and unit).
8542	Transfers In (Donations)- Operating and Maintenance.
8544	Price Gain on Assembly or Disassembly.

3-B-8. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
	8547 Operating and Maintenance Supplies - Awaiting Repair - Receipts - (by supply sub-account 83.01 and unit).
	8549 Operating and Maintenance Supplies - Allowance for Standard Price Variance - (by supply sub-account and unit).
	8550 Fuel - Purchases - (by unit).
	8551 Fuel - Transfers In - (by unit).
	8572 Operating and Maintenance - Transfers In - Excess or Obsolete Inventory.
	8573 Operating and Maintenance - Transfers In - Adjustments-in-Process.
8600	<u>Surcharges and Related Gains, Losses.</u> The accounts in this series represent nominal accounts maintained to show the status of certain transactions relative to the application of surcharge procedures to the inventory operations of the Supply Fund. Accounts numbered 867X are normally credit balance accounts and those numbered 868X are normally debit balance accounts.
8675	<u>Surcharge for Obsolescence or Excess Losses.</u> The credit balance of this account represents the surcharges added, based on the use of standard pricing for receipts, to purchases of stock for inventory. The surcharge rate may vary from year to year depending on inventory loss experience and other pertinent factors. Close this account to 2545 at fiscal year-end.
8684	<u>Authorized Repair Expense.</u> The balance of this account represents the cost of repairs to items damaged in inventory and/or shelf life items whose life was extended through restoration. Balance is transferred quarterly in 4891.
8685	<u>Surcharge Relief Allowed for Losses Due to Obsolescence or Excess.</u> The debit balance of this account represents the amount of surcharge relief approved by Commandant (G-FLP) to offset specific situations. Close this account to 2545 at fiscal year-end.

ACCOUNT NO.	<u>DESCRIPTION</u>
9000	<p><u>Reciprocal Accounts.</u> Reciprocal accounts are used to record transfers made between the several offices of the Coast Guard at which formal accounting records are maintained. For each debit on one set of books, there must be an offset credit on another set. Control over these transactions is maintained by means of offsetting accounts established in the Headquarters' general ledger reported by field accounting offices. Maintain one account under this group as follows:</p> <p>92XX The balance of this account represents the net capital authorization.</p> <p>93XX Surcharge Transfer Account. The last two digits of this account number represents the administrative target unit number. For each debit on one set of books, there must be a contra credit on another set. The balance in this account represents the amount of surcharge dollars Commandant (G-FLP) has authorized to transfer.</p> <p>99XX Reciprocal Account - Other Transfers. Commandant (G-FAC) will maintain this account by ATU. The balance of this account represents the net of all transfers to or from an administrative allotment unit. Transfer entries in the account are: 1) total monthly receipts and disbursements recorded in Cash Controls and reported on Statement of Transactions (SF-224); and 2) ITV documenting inter-target unit transfers of inventory and voucher payments transferred. Each accounting office is responsible for initiating action required to clear the unreciprocated transactions. Each month, send a printout of this account to Commandant (G-FAC) as stated in Part VI, chapter 6 of this manual.</p>

CHAPTER 4.

This chapter is reserved for publication at a later date.

CHAPTER 5. ACCOUNTS RECEIVABLE AND ADVANCES

A. Control of Accounts Receivable - Coast Guard Supply Fund.

1. Establishing Accounts Receivable. Accounting offices will establish Accounts Receivable - Reimbursements accounts by summary posting to the general ledger from source documents. See chapter 7 of this Part. Use a copy of "billing document" to establish Accounts Receivable - Refunds for accounts of overpayments or erroneous payments. Do not maintain accounts receivable registers stated in Part III, chapter 8 of this manual. Support the balance in each general ledger account with a document file. Reconcile the document file to the related general ledger account monthly.
2. Liquidating Accounts Receivable. Liquidate individual accounts receivable based on remittances received. Enter collection data on documents and file liquidated documents in a "paid document" file when completely liquidated.

B. Adjustments of Accounts Receivable - Coast Guard Supply Fund.

1. Waiver of Billings. Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation, Part VII, states the conditions billings to other Government agencies of Coast Guard accounting offices for amounts of less than \$25.00 will be waived. When a billing is waived, process general ledger entry as follows to cancel the accounts receivable:  
DR: GL Account 4891 - Inventory Adjustments Clearing Account  
CR: GL Account 23XX - Accounts Receivable
2. Uncollectible Receivable. Follow guidelines stated in Part IV, chapter 7 of this manual for effecting collection of receivables and for determining when to consider a debt collectible. When determination is made that a debt is uncollectible, process general ledger entry as follows to cancel the accounts receivable:  
DR: GL Account 4891 - Inventory Adjustment Clearing Account  
CR: GL Account 23XX - Accounts Receivable  
Enter cancellation data on the accounts receivable document and retain a copy of all documents relating to the uncollectible debts in a "Write-off" file.
3. Fees for Mailing Collections. Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation, authorizes deduction from amounts collected to cover the cost of money orders or cashiers checks purchased for the purpose of transmitting currency or coin. When deduction is made from amount collected, process general ledger entry as follows for amount deducted:  
  
DR: GL Account 4891 - Inventory Adjustment Clearing Account  
  
CR: GL Account 23XX - Accounts Receivable

5-B-3. (cont'd)..

Enter liquidation data on the accounts receivable document and attach copy of collection letter to transmittal document. The collection clerk will issue Collection Receipt (CG-2688) for net amount collected.

C. Accounting for Advances - Coast Guard Supply Fund.

1. Authority to Make Advances. The following types of advances may be made from the Coast Guard Supply Fund.
  - a. Change fund advances to clothing and food service officers as authorized in Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation.
  - b. Cash purchase fund advances to CGDFs as authorized in Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation.
  - c. Working Fund advances to other appropriations and federal agencies for procurement of supplies. See Part IV, chapter 9 of this manual for procedure covering transfer of funds between appropriation and fund accounts.
  
2. Establishing Advance Accounts.
  - a. Change Fund and Cash Purchase Fund Advance. Use copy of letter request from accountable officer (Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation) to support the following general ledger entry covering change fund and cash purchase fund advances:  
  
DR: GL Account 2490 - Other Advances  
  
CR: GL Account 512X - Accounts Payable - Government Agencies  
  
Support the balance in the advance account with a copy of the letter request.
  
  - b. Working Fund Advances. Use copy of the document evidencing payment of the working fund advance to support the following general ledger entry:  
  
DR: GL Account 2411 - Working Fund Advances - U.S. Coast Guard  
  
DR: GL Account 2412 - Working Fund Advances - Other Government Agencies  
  
CR: GL Account 512X - Accounts Payable - Government Agencies  
  
Support balance of the account with a copy of the payment document.

- 5-C-3. Liquidating Advance Accounts. Liquidate advance accounts for amounts of unused advances returned and for amount of other collections entered to Cash Control - Appropriations Repayment (CG-4409), as stated in chapter 4 of this Part. Enter collection data on file documents and place them in a "Paid Document" file when completely liquidated.
- a. Supply Receipts. Liquidate working fund advances for value of supply receipts reported by the inventory unit. Enter liquidation data on the document supporting the balance in the advance account.
  - b. Vacant

CHAPTER 6. ACCOUNTS PAYABLE

A. Control of Accounts Payable - Coast Guard Supply Fund.

1. Establishing Accounts Payable. Accounting offices will establish accounts payable accounts by summary posting to the general ledger from source documents. See chapter 7 of this Part. Support the balance in each general ledger account with a document file. Reconcile the document file to the related general ledger account monthly as stated in Part IV, chapter 3 of this manual.
2. Liquidating Accounts Payable. Liquidate accounts payable accounts on the basis of vouchers scheduled for payment as stated in Part IV, chapter 3 of this manual. Enter liquidation data on documents and file them in "Paid Document" file when completely liquidated. Handle variations in the amount of accounts payable resulting from cash discounts, substantial and minor variations between amount of voucher payment and cancellation or adjustment of liabilities as provided below.

B. Adjustments of Accounts Payable - Coast Guard Supply Fund.

1. Types of Adjustments. When liquidating accounts payable, variations occur between the purchase value of an inventory receipt item reported by an inventory unit and the actual amount ultimately paid for the item. They are categorized as follows for easy identification as to the accounting treatment they will receive:
  - a. \$25 or Less. This category includes:
    - (1) Line item difference of \$25 or less between the value of a MILSTRIP procurement reported by an inventory unit and the related amount paid.
    - (2) Difference of \$25 or less between the value of a procurement from a commercial vendor and his total bill covering the transaction. These differences may result from over and under deliveries or charges.
  - b. Over \$25. This category is the same as defined above except that differences are in amounts over \$25.
  - c. No Dollar Limitation. This category covers cash discounts, postage and insurance charges. This category also covers the difference between the value of receipts of Coast Guard unique materiel taken into inventory at the standard price and the amount paid for the related item.

6-B-2. How to Handle Supply Accounts 81.00 and 83.00 Adjustments.  
The accounting treatment for these accounts will vary as follows depending on the type of adjustment involved.

a. Types 1 and 3 Adjustments. List these adjustments on a worksheet having the following data:

- (1) Inventory unit.
- (2) Supply account.
- (3) Receipt document number.
- (4) Receipt document amount.
- (5) Voucher Payment document number.
- (6) Voucher Payment document amount.
- (7) Amount of difference.

At month-end use net total of differences for the month shown on the worksheet to effect the following summary general ledger entry:

- (1) Amount billed greater than amount of established accounts payable.

DR: GL Account 4891 - Inventory Adjustments Clearing Account

CR: GL Account 51XX - Accounts Payable

- (2) Amount billed less than amount of established accounts payable.

DR: GL Account 51XX - Accounts Payable

CR: GL Account 4891 - Inventory Adjustments Clearing Account

Attach worksheet to the covering journal voucher.

b. Type 2 Adjustments. Reflect these adjustments in the inventory unit and general ledger accounts in the following manner. Send a letter to the inventory unit having the following data:

- (1) Receipt document number.
- (2) Date receipt reported.
- (3) Value of receipt reported.
- (4) Payment amount.
- (5) Amount of required adjustment.
- (6) Request inventory unit to include the adjustment in the current month transactions and that a copy of the letter be returned with Adjustment Form (CG-3114).

- 6-B-2. b. (6) File a copy of the letter in the Accounts Payable document file. When CG-3114 is received from the inventory unit, remove the letter from the accounts payable document file and effect summary general ledger entry as follows:
- a. Amount billed greater than amount of established accounts payable.
- DR: GL Account 8540 - Operating and Maintenance (O&M) - Supplies - Purchases
- CR: GL Account 51XX - Accounts Payable
- b. Amount billed less than amount of established accounts payable.
- DR: GL Account 51XX - Accounts Payable
- CR: GL Account 8540 - O&M Supplies - Purchases
- c. Type 4 Adjustments. Apply the adjustments between the standard price and the actual purchase price to GL Account 8549 as follows:
- (1) If procurement cost (\$150) is less than standard price established, entry to accounts would be as follows:
- DR: GL Account 8540 \$159.00 (100% of line item value @ standard price)
- CR: GL Account 8549 -  
O&M Supplies - Allowance for  
Standard Price Variance 5.82 (Difference GL Account 8540 -  
GL Accounts 51XX and 8675)
- CR: GL Account 51XX 150.00 (100% actual purchase price)
- CR: GL Account 8675 -  
Surcharge for Obsolescence/  
Excess Losses 3.18 (2% of GL Account 8540)
- 2 If procurement cost (\$160) is more than standard price, established entry to accounts would be as follows:
- DR: GL Account 8540 \$159.00 (100% of line item value @ standard price)
- DR: GL Account 8549 4.18 (Difference GL Account 8540 - GL Accounts 51XX and 8675)
- CR: GL Account 51XX 160.00 (100% actual purchase price)
- CR: GL Account 8675 3.18 (2% of GL Account 8540)
- C. How to Handle Supply Account 82.00 Adjustments. Follow the procedures in subparagraph above when the difference between the total value of purchases reported by a CGDF unit on the CGDF Operating Statement (CG-2576) and related amounts paid during the month are \$25 or less. Process summary general ledger entry as follows:

6-C. (cont'd)..

Amounts billed greater than amounts of established accounts payable.

DR: GL Account 4891 - Inventory Adjustments Clearing Account

CR: GL Account 51XX - Accounts Payable

Amounts billed than amounts of established accounts payable.

DR: GL Account 51XX - Accounts Payable

CR: GL Account 4891 - Inventory Adjustments Clearing Account

1. Differences Exceed \$25. When the total net differences between supply purchases reported by a unit and the related voucher payments for the month is over \$25, notify the commanding officer of the CGDF unit by letter. Instruct him to reflect a one line net adjustment on his next CGDF Operating Statement (CG-2576), as required in Comptroller Manual (COMDTINST M4061.3A), Volume IV, Subsistence, and attach one copy of the letter to the report. File a copy of this letter in the Accounts Payable document file. Remove the letter from the Accounts Payable document file when the adjusted CG-2576 is received. Then prepare the required general ledger entries from the CG-2576 as shown in chapter 7 of this Part.

2. Vacant

- D. How to Adjust Overpayments. When an erroneous payment or overpayment is made resulting in a refund due the Coast Guard Supply Fund, prepare general ledger entry as follows:

DR: GL Account 231X - Accounts Receivable

CR: GL Account 51XX - Accounts Payable

- E. How to Adjust Unreported Receipts. When a voucher payment is made prior to the inventory unit reporting supply receipts on Daily Summary of Receipt Transactions (CG-3095) or CGDF Operating Statement (CG-2576), prepare general ledger as follows:

DR: GL Account 4860 - Undistributed Voucher Payments

CR: GL Account 51XX - Accounts Payable

Prepare a monthly schedule of documents supporting the balance of GL Account 4860 by inventory unit and send it to the inventory unit. Ask the inventory unit to advise as to date supply receipt will be reported. Journalize supply receipts, when reported, as stated in chapter 7 of this Part.

6-F. How to Process Accounts Payable Cancellation. Follow procedures in Part IV, chapter 3 of this manual to determine when an accounts payable will be cancelled. When an accounts payable is cancelled, process general ledger entry as follows:

DR: GL Account 51XX - Accounts Payable

CR: GL Accounting 4891 - Inventory Adjustment Clearing Account

CHAPTER 7. SUPPLY RECEIPTS AND ISSUES

A. Reporting Requirements.

1. Method of Reporting. Reporting methods of required reports are contained in Part VII, chapter 4 of the Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation. This chapter covers the required accounting procedures to record these transactions in the accounts.
2. Timely Reporting Necessary. The accounting office will establish internal controls to ensure receipt of required reports in time to be audited and recorded in the official accounts prior to the month-end closure of the accounts.
  - a. Use Estimated Reports. The accounting office will establish the monthly transactions when a report cannot be submitted on time. Use latest monthly activity amounts available as a basis for the estimate. Offset estimated net value of supplies consumed by estimated purchases in a like amount for missing CGDF Operating Statement (CG-2576) Adjust all estimates when a confirming report is received.
  - b. Vacant.
3. Reconciliation with Accounts. Reconcile monthly reports with general ledger inventory accounts as stated in Part V, chapter 2 of this manual.

B. Accounting for Supply Accounts 81.00 and 83.00.

1. How to Process Inventory Receipts. Daily Summary of Receipt Transaction (CG-3095) and supporting receipt documents will be processed by the accounting office as follows:
  - a. Responsibility and Action of the Inventory Control Clerk.
    - (1) Prove accuracy of CG-3095 by preparing and verifying adding machine listing of amounts shown on supporting documents.

- 7-B-1. a. (2) Sort documents supporting CG-3095 in categories as follows to permit corresponding summary general ledger entry as applicable:

<u>Category</u>	<u>Description</u>
A	<p>Procurements from commercial sources, other government agencies and from other Coast Guard inventory accounts (reimbursement required).            DR: GL Account 8510 - Uniform Clothing - Purchases            DR: GL Account 8540 - O&amp;M Supplies - Purchases            CR: GL Account 51XX - Accounts Payable            OR            CR: GL Account 4860 - Undistributed Voucher Payments            Credit to GL Account 4860 is to record items reported on CG-3095 which have been paid.</p>
B	<p>Transfer from same supply account at another unit.            DR: GL Account 8511 - Uniform Clothing-Transfers In            DR: GL Account 8541 - O&amp;M Supplies-Transfers In            DR: or CR: GL Account 8549 (when applicable) - O&amp;M Supplies - Allowance Standard Price Variance            CR: GL Account 4890 - Inventory Transfers Clearing Account</p>
C	<p>Gains by adjustments (other than revaluating of clothing inventory).            DR: GL Account 8510 - Uniform Clothing - Purchases            DR: GL Account 8540 - O&amp;M Supplies - Purchases            CR: GL Account 4891 - Inventory Adjustment Clearing Account</p>
D	<p>Gains by revaluation of clothing inventory.            DR: GL Account 2510 - Inventory - Uniform Clothing            CR: GL Account 6539 - Fund Capital Unallocated</p>

7-B-1. a. (2) (cont'd)..

<u>Category</u>	<u>Description</u>
E	Withdrawal of excess property declarations. DR: GL Account 2510 - Inventory - Uniform Clothing DR: GL Account 2540 - Inventory O&M @ Std Price CR: GL Account 8572 - O&M - Transfers In - Excess or Obsolete Inventory
F	Transfers from other Coast Guard inventory accounts (non-reimbursable) (ICPs only). DR: GL Account 8542 - Transfers In (Donations) O&M CR: GL Account 6530 - Capital Authorization
G	Transfers from other Government agencies (non-reimbursable). DR: GL Account 8510 - Uniform Clothing - Purchases DR: GL Account 8540 - O&M Supplies - Purchases CR: GL Account 51XX - Accounts Payable
H	Turn in usable ready-for-issue material (supply account 83.00) by an operating Coast Guard unit. DR: GL Account 8540 - O&M Supplies - Purchases CR: GL Account 2320 - Accounts Receivables - Reimbursements
(3)	Prepare covering General Ledger Journal Voucher (CG-4391) to record supply receipts in the general ledger accounts. See Part III, chapter 1 of this manual.
(4)	Place serial number of CG-3095 on each document.
(5)	When register of transactions is processed, file documents to support account balances and file CG-3095s numerically.

- 7-B-1. a. (6) Take action as indicated below to complete inventory transaction in the following categories:

<u>Category</u>	<u>Description</u>
D and F	Gains by revaluation of clothing inventory and transfer from other Coast Guard inventory accounts (non-reimbursable). Send copy of General Ledger Journal Voucher (CG-4391) to Commandant (G-FAC) with General Ledger Trial Balance (CG-4386).
G	Transfers from other government agencies (OGAs) (non-reimbursable). When previously stocked usable material is received in Coast Guard Supply Fund inventories from OGAs and payment to the other agency is not required, the Coast Guard Supply Fund must fund for the material. Prepare Journal Voucher for Transfer (CG-4412) for value or usable material to charge the Coast Guard Supply Fund symbol and to credit General Fund Receipt Account 693099.

2. How to Process Inventory Issues. Daily Summary of Expenditure Transaction (CG-3097) and supporting issue documents will be processed by the accounting office as follows:

- a. Responsibility and action of the Inventory Control Clerk.

- (1) Prove accuracy of CG-3097 by preparing and verifying adding machine listing of amounts shown on supporting documents.
- (2) Sort documents supporting CG-3097 in categories as follows to permit corresponding summary general ledger entry, as applicable:

<u>Category</u>	<u>Description</u>
A	Issues to Coast Guard units for end-use transfers to other Coast Guard supply account (reimbursement required), clothing issues-in-kind to Coast Guard military members, issues to OGAs (reimbursement required) and issues to other authorized individuals.

7-B-2.a.(2) (cont'd)..

<u>Category</u>	<u>Description</u>
A (cont'd)	DR: GL Account 232X - Accounts Receivable Reimbursements CR: GL Account 7510 - Uniform Clothing - Sales CR: GL Account 7540 - O&M Supplies - Sales
B	Transfers to same supply account at another unit (Transfers Out). DR: GL Account 4890 - Inventory Transfers Clearing Account CR: GL Account 7511- Uniform Clothing - Transfers Out CR: GL Account 7541 - O&M Supplies - Transfers Out
C	Losses by adjustments (other than revaluation of clothing inventories). DR: GL Account 4891 - Inventory Adjustment Clearing Account CR: GL Account 7510 - Uniform Clothing - Sales CR: GL Account 7540 - O&M Supplies - Sales
D	Loss by revaluation of clothing inventory. DR: GL Account 6539 - Fund Capital Unallocated CR: GL Account 2510 - Inventory - Uniform Clothing
E	Declaration of Excess Property. DR: GL Account 8572 - O&M Transfers In - Excess or Obsolete Inventory CR: GL Account 2510 - Inventory-Uniform Clothing CR: GL Account 2540 - Inventory - O&M @ Standard Price To record declaration of excess awaiting disposition instructions.

7-B-2. a. (2) (cont'd)..

<u>Category</u>	<u>Description</u>
E (cont'd)	DR: GL Account 4891 - Inventory Adjustment Clearing Account CR: GL Account 7572 - O&M - Transfers Out - Excess or Obsolete Inventory To record disposition of excess funded by OG-30. DR: 6539 - Fund Capital Unallocated CR: 7572 - O&M - Transfers Out - Excess or Obsolete Inventory To record disposition of excess, reimbursement waived.
(3)	Prepare covering CG-4391 to record supply issues in the general ledger accounts. See Part III, chapter 1 of this manual.
(4)	Place serial number of CG-3097 on each document.
(5)	When register of transactions is processed, file documents to support account balances and file CG-3097 numerically.
(6)	Take action as indicated below to complete inventory transactions in the following categories:

<u>Category</u>	<u>Description</u>
A	Issue to Coast Guard units for end use; transfer to other Coast Guard supply account (reimbursement required), clothing issues-in-kind to military members, issue to OGAs (reimbursement required) and issue to other authorized individuals. Prepare covering CG-4412 to charge the appropriate benefiting Coast Guard appropriation and to credit the Coast Guard Supply Fund for both intra- and inter-accounting office transfers. Also prepare ITV to transfer to appropriate accounting office the payments for inter-accounting office issues funded by CG-4412. See chapter 9 of this Part. Prepare Voucher for Transfer Between Appropriations and/or Funds (SF-1080) covering issues to OGAs and send to appropriate paying office.

7-B-2. a. (6) (cont'd)..

<u>Category</u>	<u>Description</u>
B	Transfer to same supply account at another unit. Prepare covering ITV if transfer is to a unit serviced by another accounting office.
D	Loss by revaluation of clothing inventory. Send copy of CG-4391 to Commandant (G-FAC) with (CG-4386).

b. Vacant.

3. Accounting Treatment for Standard Unit Pricing. Wholesale (ICP) and retail (district units) accounting procedures for standard pricing of supply fund materiel (supply account 83.00 only) are shown below. The policy governing the standard pricing system is contained in enclosure (VII-5) to Part VII of Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation.

a. ICP Accounting Procedures for Standard Pricing of Supply Fund Materiel.

(1) Receipt Transactions. Record at the standard price the value of receipts of Coast Guard unique materiel procured for stock.

Note: Where the general ledger account titles are omitted; refer to the chart of accounts in chapter 3 of this Part.

DR: GL Account 8540 - (100% of line item value @ standard price)

DR or CR: GL Account 8549 - (8540 less 51XX plus 8675)

CR: GL Account 51XX - (100% actual purchase price)

CR: GL Account 8675 - (2% of GL 8540)

Note: The 2% above, representing the surcharge for losses due to obsolescence, may vary from one fiscal year to another. (See Part VII of Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation).

7-B-3. a. (1) (cont'd)..

Example 1: If procurement cost is less than standard price established, enter as follows:

DR:	GL Account 8540	\$159.00	
	CR:	GL Account 8549	5.82
	CR:	GL Account 51XX	150.00
	CR:	GL Account 8675	3.18

Example 2: If procurement cost is more than standard price established, enter as follows:

DR:	GL Account 8540	\$159.00	
DR:	GL Account 8549	4.18	
	CR:	GL Account 51XX	160.00
	CR:	GL Account 8675	3.18

(2) Inventory Losses and Surcharge Policy. Commandant (G-FP) has overall responsibility for administration of the inventory loss surcharge accumulations at the ICPs and various authorized field activities. However, the ICPs are authorized to administer their own surcharge account for losses as a result of excess and obsolete materiel. The following entries illustrate the transfer of items from operating inventory to inventory holding accounts. Also illustrated is the effect of both surcharge relief and relief financed by appropriation available for operations.

(a) Excess or Obsolete Stock Item. Stock items declared excess or obsolete by local inventory managers or ICPs are transferred from the operating inventory to the excess or obsolete inventory. Items in the excess or obsolete inventory are awaiting disposition instructions and a source of funding.

1 Stock items transferred from operating inventory to the excess or obsolete inventory.

DR:	GL Account 8572 - O&M Transfers In - Inventory Excess or Obsolete	
	CR:	GL Account 2540 - Inventory - O&M Stores

2 Stock item transferred from excess or obsolete inventory to the operating inventory due to reassessment of an inventory need.

DR:	GL Account 2540 - Inventory - O&M Stores	
	CR:	GL Account 7572 - O&M - Transfers Out - Inventory Excess or Obsolete

7-B-3. a. (2) (a) 3 Disposal instructions and funding for excess or obsolete stock items received. Surcharge relief authorized.

DR: GL Account 8685 - Surcharge Relief Allowed  
for Losses Due to Obsolescence or Excess  
CR: GL Account 7572 - O&M - Transfers Out  
- Inventory Excess or Obsolete

4 Disposal instructions and funding for excess or obsolete stock items received. Operating Expense (OE) appropriation (OG-30) funding authorized. CG-4412 is required for transfer of funds.

DR: GL Account 4891 - Inventory Adjustment  
Clearing Account  
CR: GL Account 7572 - O&M - Transfers Out  
- Inventory Excess or Obsolete  
To record OG-30 relief for excess or obsolete inventory transfer-out.

5 Fiscal year-end closing of general ledger entries:

DR: GL Account 2572 - Excess or Obsolete  
Inventory - O&M  
CR: GL Account 8572 - O&M Transfers In -  
Inventory Excess or Obsolete  
To close nominal account 8572.  
DR: GL Account 7572 - O&M - Transfers Out -  
Inventory Excess or Obsolete  
CR: GL Account 2572 - Excess or Obsolete  
Inventory - O&M  
To close nominal account 7572.

(b) Adjustment-in-Process Stock Item. Stock items that have been declared lost or rendered unusable due to shrinkage, pilferage, theft, damage, or deterioration are transferred from the operating inventory to the adjustment-in-process inventory. Items in adjustment-in-process inventory are awaiting disposition instructions and a source of funding.

1 Stock item transferred from operating inventory to the adjustment-in-process inventory.

DR: GL Account 8573 - O&M Transfers In -  
Adjustments-in-Process  
CR: GL Account 2540 - Inventory - O&M  
Stores

7-B-3. a. (2) (b) 2 Stock item transferred from adjustment-in-process inventory back to the operating inventory due to locating the lost stock item, or stock item was re-evaluated and found usable.

DR: GL Account 2540 - Inventory - O&M Stores  
CR: GL Account 7573 - O&M - Transfers  
Out - Adjustments-in-Process

3 Disposal instructions and funding for adjustment-in-process stock items received. OE appropriation (OG-30) funding authorized. CG-4412 is required for transfer of funds.  
DR: GL Account 4891 - Inventory Adjustment Clearing Account  
CR: GL Account 7573 - O&M - Transfers Out - Adjustments-in-Process  
To record OG-30 relief for adjustments-in-process inventory transfer-out.

4 Fiscal year-end closing general ledger entries:  
DR: GL Account 2573 -Adjustments-in-Process - O&M  
CR: GL Account 8573 - O&M Transfers In - Adjustments-in-Process  
To close nominal account 8573.  
DR: GL Account 7573 - O&M - Transfers Out - Adjustments-in-Process  
CR: GL Account 2573 -Adjustments-in-Process - O&M  
To close nominal account 7573.

(c) To record the transfer of surcharge dollar.

1 Supply activity transferring surcharge dollars will make the following entry:  
DR: GL Account 2545 - Allowance for Possible Inventory Losses  
CR: GL Account 93XX - Surcharge Transfer Account

2 Supply activity receiving the transferred surcharge dollars will make the following entry:  
DR: GL Account 93XX - Surcharge Transfer Account  
CR: GL Account 2545 - Allowance for Possible Inventory Losses

7-B-3. a. (2) (c) 2 (cont'd)..

These procedures will provide the data for ascertaining, on an annual basis, the dollar value of loss transactions, surcharge recoveries (relief) allowed by Commandant (G-FP) and surcharge transfers made, if any. The balances of GL account 8685 and GL account 8675 will be closed annually to GL account 2545. The credit balance remaining in GL account 2545 represents the net surcharge accumulation.

- (3) Standard Price Adjustments. The following is to record the annual or other periodic adjustments of standard prices for Coast Guard unique materiel. All adjustments will be on a line item basis.

Example 1: If the standard price of a Coast Guard unique item was changed from \$10 to \$12, and assuming a 2% inventory loss surcharge, the following entry would be recorded:

DR:	GL Account 2540	2.00	(price difference)
CR:	GL Account 2545	.04	(2% of price difference)
CR:	GL Account 2549	1.96	(balance of price difference after the surcharge)

Example 2: If the standard price of a Coast Guard unique item was changed from \$12 to \$10 due to an authorized price reduction, the following entry would be recorded:

DR:	GL Account 2545	.04
DR:	GL Account 2549	1.96
CR:	GL Account 2540	2.00

- (4) Miscellaneous Inventory or Accounting Adjustments.

- (a) Transfer-In - Initial. If initial transfer is brought into system with a procurement cost of \$10, the standard price would be recorded as follows:

DR:	GL Account 8542	10.60	(100% plus 6%)
CR:	GL Account 6530	10.00	(100%)
CR:	GL Account 8549	.39	(Balance of entry)
CR:	GL Account 8675	.21	(2% of 8542)

7-B-3. a. (4) (b) Transfer-In - Subsequent. If a transfer of inventory presently stocked in Supply Fund is received, legislation does not allow an increase in capital authorization. To accommodate this additional transfer, the following entries would be used:

Example 1: If the standard price established, as shown above, was \$10.60 and the new transfer had a procurement cost of \$10, record the following entry:

DR: GL Account 8540 10.60 (Standard price established)  
CR: GL Account 8549 .39 (8540 less 51XX plus 8675)  
CR: GL Account 4891 10.00 (Inventory adjustment account)  
CR: GL Account 8675 .21 (2% of 8540)

Example 2: If procurement cost of additional transfer was greater than the standard price, the entry would be recorded as follows:

DR: GL Account 8540 10.60 (Standard price established)  
DR: GL Account 8549 1.64 (8540 minus 51XX plus 8675)  
CR: GL Account 4891 12.00 (Inventory adjustment account)  
CR: GL Account 8675 .24 (2% of 8540)

(c) Physical Inventory Count - Gains and Losses. Gains and losses due to physical inventory count are presently handled by the Operating Expense Appropriation and will continue to the same manner. Entries would be as follows:

DR: GL Account 8540 - Purchases - Receipts O&M at Standard Price

CR: GL Account 4891 - Inventory Adjustment Clearing Account

To record gains in inventory due to physical inventory count.

DR: GL Account 4891 - Inventory Adjustment Clearing Account

CR: GL Account 8540 - Purchases - Receipts O&M at Standard Price

To record losses in inventory due to physical inventory count.

(d) Gain or Loss Due to Assembly or Disassembly.

DR: GL Account 8544 - Price Gain on Assembly or Disassembly

CR: GL Account 6530 - Capital Authorization

To record an increase in standard price resulting from assembly or disassembly of materiel.

7-B-3. a. (4) (d) (cont'd)..

DR: GL Account 6530 - Capital Authorization  
CR: GL Account 7544 - Price Loss on Assembly  
or Disassembly

To record a decrease in standard price resulting  
from assembly or disassembly of materiel.

(e) Authorized Repair Expense.

DR: GL Account 8684 - Authorized Repair Expense  
CR: GL Account 51XX - Accounts Payable, or,  
CR: GL Account 2120 - Funds with U.S.  
Treasury

To record the purchase of parts or materiel needed  
to repair items damaged while in inventory.

DR: GL Account 4891 - Inventory Adjustment  
Clearing Account

CR: GL Account 8684 - Authorized Repair  
Expense

To record the authorization to charge OE funds for  
the cost of repairing stock damaged while in  
inventory.

DR: GL Account 2120 - Funds with U.S. Treasury  
CR: GL Account 4891 - Inventory Adjustment  
Clearing Account

To record execution of CG-4412 to reimburse Supply  
Fund.

(5) Financial Reporting of Capital Authorization. For  
financial reporting and determination of an  
open-to-buy position or capital available for  
procurement, the value of inventory on-hand at  
reporting date will be stated as follows:

(a) Adjustments to Capital Authorization. The  
adjustments to capital authorization will consist  
of:

1 Change in operating target by Commandant  
(G-F).

- 7-B-3. a. (5) (a) 2 Initial transfer-in (donation).  
3 Transfer-out of materiel.
- (b) Inventory at Standard Price. The net sum total of GL accounts 2540, 8540, 8541, 8542, 8544, 7540 and 7544.
- (c) Less Surcharge. The net sum total of GL accounts 2545, 8675 and 8685.
- (6) Closing Entries.
- (a) To record fiscal year end closing entries for a gain account resulting in an increase in the value of inventory:  
DR: GL Account 2540 - Inventory - O&M at Standard Price  
CR: GL Account 8542 - Transfers-In - O&M
- (b) To record the fiscal year-end closing entries for GL account 8675 and GL account 8685 relief accounts to GL account 2545 surcharge account:  
DR: GL Account 8675 - Surcharge for Excess or Obsolescence  
CR: GL Account 8685 - Surcharge Relief Allowed for Losses Due to Excess or Obsolescence  
CR: GL Account 2545 - Allowance for Excess or Obsolescence Losses
- (c) To record closing entries for price gain or loss accounts due to assembly or disassembly:  
DR: GL Account 7544 - Price Loss on Assembly or Disassembly  
CR: GL Account 8544 - Price Gain on Assembly or Disassembly  
CR or DR: GL Account 2540 - Inventory - O&M at Standard Price
- b. District and Field Accounting Procedures for Standard Pricing of Supply Fund Materiel.
- (1) Receipt Transactions. The value of receipts for stock procured from OGA or commercial sources will be recorded at purchase price plus the inventory loss surcharge.
- |     |                 |        |                                |
|-----|-----------------|--------|--------------------------------|
| DR: | GL Account 8540 | 104.00 |                                |
| CR: | GL Account 8675 |        | 2.50 (assuming a 2% surcharge) |
| CR: | GL Account 51XX | 101.50 |                                |

7-B-3. b. (2) Inventory Losses and Surcharge. Commandant (G-FP) will manage the inventory loss surcharge accumulations generated by the retail level. When losses occur due to obsolescence, a request for relief may be made to Commandant (G-FP) using the Survey Request Report and Expenditure (NAVSUP-154) in accordance with Part IX, chapter 4 of Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation. Transfer of items from the active operating inventory to inventory holding accounts will provide better management for the inventory system as well as the financial system. General ledger entries are given for the various types of transfers. Also, entries are given for surcharge relief or relief financed by the Operating Expense Appropriation.

(a) Excess or Obsolete Stock Item. Stock items, declared excess or obsolete by local inventory managers, will be transferred from the operating inventory to the excess or obsolete inventory until disposition instructions or a source of funding are determined.

1 Stock item transferred from operating inventory to the excess or obsolete inventory.  
DR: GL Account 8572 - Transfer-In Excess or Obsolete Inventory O&M  
CR: GL Account 2540 - Inventory - O&M at Standard Price

2 Stock item transferred from excess or obsolete inventory to the operating inventory due to revaluation of an inventory need.  
DR: GL Account 2540 - Inventory - O&M at Standard Price  
CR: GL Account 7572 - Transfers-Out Excess or Obsolete Inventory O&M

3 Disposal instructions and funding for excess or obsolete stock items have been determined. Surcharge relief authorized.  
DR: GL Account 8685 - Surcharge Relief Allowed for Losses Due to Excess or Obsolescence  
CR: GL Account 7572 - Transfers-Out Excess or Obsolete Inventory O&M  
To record surcharge relief for excess or obsolete inventory transfer-out.

7-B-3. b. (2) (a) 4 Disposal instructions and funding for excess or obsolete stock items have been determined. OE appropriation (OG-30), funding authorized. CG-4412 is required for transfer of funds.  
DR: GL Account 4891 - Inventory Adjustment Clearing Account  
CR: GL Account 7572 - Transfers-Out Excess or Obsolete Inventory O&M  
To record OG-30 relief for excess or obsolete inventory transfer-out.

5 Fiscal year-end closing general ledger entries.  
DR: GL Account 2572 - Excess or Obsolete Inventory - O&M  
CR: GL Account 8572 - Transfers-In Excess or Obsolete Inventory O&M  
To close nominal account 8572.  
DR: GL Account 7572 - Transfers-Out Excess or Obsolete Inventory O&M  
CR: GL Account 2572 - Excess or Obsolete Inventory - O&M  
To close nominal account 7572.

(b) Adjustment-In-Process Stock Item. Stock items that have been declared lost or rendered unusable due to shrinkage, pilferage, theft, damage, or deterioration will be transferred from the operating inventory to the adjustments-in-process inventory until disposition instructions or a source of funding are determined.

1 Stock item transferred from operating inventory to the adjustments-in-process inventory.  
DR: GL Account 8573 - Transfers-In - Adjustment in Process O&M  
CR: GL Account 2540 - Inventory - O&M at Standard Price

2 Stock item transferred from adjustment-in-process inventory to the operating inventory due to the finding of lost stock item or stock item was revaluated and found usable.  
DR: GL Account 2540 - Inventory - O&M at Standard Price  
CR: GL Account 7573 - Transfers-Out Adjustments in Process - O&M

7-B-3. b. (2) (b) 3 Disposal instructions and funding for adjustments-in-process stock items have been determined. OE appropriation (OG-30), funding authorized. CG-4412 is required for transfer of funds.

DR: GL Account 4891 - Inventory Adjustment Clearing Account

CR: GL Account 7573 - Transfers-Out Adjustments in Process - O&M

To record OG-30 relief for adjustments-in-process inventory transfer-out.

4 Fiscal year-end closing general ledger entries.

DR: GL Account 2573 - Adjustments in Process - O&M

CR: GL Account 8573 - Transfers-In - Adjustment in Process O&M

To close nominal account 8573.

DR: GL Account 7573 - Transfers-Out Adjustments in Process - O&M

CR: GL Account 2573 - Adjustments in Process - O&M

To close nominal account 7573.

(c) Standard Pricing Method Adjustments. Price adjustments on Coast Guard unique materiel will be recorded on an annual basis within the first quarter of each fiscal year. Price adjustments on OGA or commercial materiel will be recorded upon receipt of shipment. All price gains or losses will be recorded on individual adjustment forms (CG-3114) in accordance with Encl. (VII-3) to Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation.

Example 1: Price adjustment on ICP item: (Gain)

DR: GL Account 2540 1.50

CR: GL Account 6539 1.50

Example 2: Price adjustment on OGA or commercial item:

(Gain)

DR: GL Account 2540 3.00

CR: GL Account 6539 3.00

7-B-3. b. (2) (d) Miscellaneous Inventory Count - Gains and Losses.

1 Physical Inventory Count - Gains and Losses. Gains and losses due to physical inventory count are presently handled by the OE appropriation and will continue in the same manner.

DR: GL Account 8540 - Purchases - Receipts  
O&M at Standard Price

CR: GL Account 4891 - Inventory  
Adjustment Clearing Account

To record gains in inventory due to physical inventory count.

DR: GL Account 4891 - Inventory Adjustment  
Clearing Account

CR: GL Account 8540 - Purchases -  
Receipts  
O&M at Standard Price

To record losses in inventory due to physical inventory count.

2 Gain or Loss Due to Assembly or Disassembly.

DR: GL Account 8544 - Price Gain on Assembly  
or Disassembly

CR: GL Account 6539 - Fund Capital  
Unallocated

To record an increase in price resulting from assembly or disassembly of materiel.

DR: GL Account 6539 - Fund Capital  
Unallocated

CR: GL Account 7544 - Price Loss on  
Assembly or Disassembly

To record a decrease in price resulting from assembly or disassembly of materiel.

3 Authorized Repair Expense.

DR: GL Account 8684 - Authorized Repair  
Expense

CR: GL Account 51XX - Accounts Payable,  
or,

CR: GL Account 2120 - Funds with U.S.  
Treasury

To record the purchase of parts or materiel needed to repair items damaged while in inventory.

DR: GL Account 4891 - Inventory Adjustment  
Clearing Account

CR: GL Account 8684 - Authorized Repair  
Expense

To record the authorization to charge OE funds for the cost of repairing stock damaged while in inventory.

7-B-3. b. (2) (d) 3 (cont'd)..

DR: GL Account 2120 - Funds with U.S. Treasury  
CR: GL Account 4891 - Inventory  
Adjustment Clearing Account  
To record execution of CG-4412 to reimburse  
Supply Fund.

(3) Financial Reporting of Capital Authorization. For financial reporting and determination of an open to buy position or capital available for procurement, the value of inventory on-hand at reporting date will be stated as follows:

	Capital Authorization		XXXXXX
(Less)	Inventory	XXXXXX	
(Less)	Undelivered Orders (Obligations)	<u>XXXXXX</u>	XXXXXX
(Plus)	Unfilled customer orders	<u>XXXXXX</u>	
	Capital Available for Procurement		<u>XXXXXX</u>

(4) Closing Entries.

(a) To record fiscal year-end closing entries for a gain account resulting in an increase in the value of inventory:

DR: GL Account 2540 - Inventory - O&M at Standard Price  
CR: GL Account 8542 - Transfers-In - O&M

(b) To record the fiscal year-end closing entries for GL accounts 8675 and 8685 surcharge relief accounts to GL account 2545 surcharge account:

DR: GL Account 8675 - Surcharge for Excess or Obsolescence  
CR: GL Account 8685 - Surcharge Relief Allowed for Losses Due to Excess or Obsolescence  
CR: GL Account 2545 - Allowance for Excess or Obsolescence Losses

(c) To record closing entries for price gain or loss accounts due to assembly or disassembly:

DR: GL Account 7544 - Price Loss on Assembly or Disassembly  
DR or CR: GL Account 2540 - Inventory - O&M at Standard Price  
CR: GL Account 8544 - Price Gain on Assembly or Disassembly

7-C. Accounting for Supply Accountability

1. How to Process CGDF Reports. Coast Guard Dining Facility Operating Statement (CG-2576) and supporting documents are rendered by each CGDF at the close of each month, as provided in Comptroller Manual (COMDTINST M4061.3A), Volume IV, Subsistence. Accounting office will make cut-off in sufficient time to record CG-2576s so as to permit recording in the accounts and distribution of reports within the required time frame. CG-2576 and supporting documents will be processed by the accounts office as follows:
  - a. Responsibility and Action of the Food Service/Commissary Audit Clerk.
    - (1) Prove mathematical accuracy of all amounts shown on CG-2576.
    - (2) Perform audit of CG-2576 observing requirements of Comptroller Manual (COMDTINST M4061.3A), Volume IV, Subsistence. Attach all required supporting documents.
    - (3) Enter CG-2576 to summary worksheet similar to that illustrated in Figure 7-1 of this Part.
      - (a) Postpone audit in step 2 above if detail audit will result in processing delay.
      - (b) Perform audit as time permits.
    - (4) After all CG-2576s are entered on the summary worksheet, total and cross-foot summary worksheet as illustrated in Figure 7-1 of this Part.
    - (5) Prepare covering CG-4391 to record CG-2576s in the general ledger accounts. See Figure 7-1 of this Part for general ledger entries.
    - (6) Prepare CG-4412, ITVs and SF-1080s as required.
    - (7) Prepare consolidated CGDF Report (CG-3096) using totals from the summary worksheet.
    - (8) Make all corrections and adjustments for differences on both copies of CG-2576.
    - (9) Return corrected copy of CG-2576 to the CGDF.
    - (10) Treat substantial adjustments as stated in chapter 6 of this Part.

- 7-C-1. a. (11) Verify line 34, Collections Acknowledged, against pink copy of Collection Receipt (CG-2688) received from the collection clerk. See Part IV, chapter 8 of this manual.
- (12) Attach CG-2688 to original of CG-2576.
- (13) Advise collection clerk by memorandum of amounts of unremitted collections, by unit (i.e., amounts reported on line 35, Cash on Hand and line 36, Cash in Transit).
- (14) Advise the comptroller of those CGDFs having discrepancies or failing to follow reporting procedures stated in Comptroller Manual (COMDTINST M4061.3A), Volume IV, Subsistence.
- b. Responsibility and Action of the Collection Clerk. Advise the comptroller if unremitted collections are not received from the CGDF by the 25th day after the report period.
- c. Responsibility and Action of the Comptroller. Take suitable administrative action to effect collection.

I. Accounting for Supply Account 85.00.

1. Capital Authorization. Supply account 85.00 is established under the Coast Guard Supply Fund; it is administered by Commandant (G-F) on a servicewide basis and is not granted to individual ATU. This account is used to finance inventories of fuel under the following conditions:
- a. Procurement of main propulsion fuel for cutters 180 feet or more in length.
- b. Procurement of main propulsion fuel for aircraft when stored in bulk storage tanks with a capacity of more than 50,000 gallons.
- c. Procurement of fuel for power generating equipment when authorized by Commandant (G-FLP). The district commander may request authorization to fund fuel, using the Supply Fund, at a unit when the funding of bulk fuel procurement at the unit has undue impact on OG-30 funding requirements and when better financial management information can be developed by collection of fuel costs based on consumption.

7-D-2. Fuel Procurement. Units procuring fuel under the Supply Fund need not obtain allotment or obligation authority to finance the procurement. Ordering unit will cite the following accounting data:

Appropriation:	69X4535
Supply Account:	XX-85.00
Cost Center:	OPFAC Number of Unit
Object Class	8550

3. Unit Monthly Fuel Inventory Reports. The commanding officer of a unit ordering fuel under the Supply Fund will submit to the responsible accounting office an inventory report as prescribed in Part VII of the Comptroller Manual (COMDTINST M4400.13), Volume III, Supply/Property and Transportation.
4. Establishing Initial Inventory. When a conversion date is established at a unit for the funding of fuel by the Supply Fund, the unit commanding officer will:
  - a. Take inventory of the number of gallons of fuel on-hand at the close of conversion.
  - b. Forward a message report to the responsible accounting office containing:
    - (1) Number of gallons of fuel on-hand.
    - (2) Unit price per gallon (based on most recent refueling cost).
    - (3) Total inventory valuation (item (1) times item (2)).

The accounting office will use the message report to record the initial inventory in the Supply Fund as of the conversion date:

DR: GL Account 2550 - Stores Inventory - Fuel (by unit)  
CR: GL Account 99XX - Reciprocal Account - Other

After recording, the accounting office will submit a credit Inter-Office Transfer Voucher (ITV) to Commandant (G-FAC) for the value of fuel taken up in supply account 85.00.

5. District Accounting Actions. The district will use the monthly fuel reports to determine the value of the present inventory, the value of any inventory which has been transferred and the value of any inventory expended, so that OG-30 can be properly charged and the Supply Fund promptly reimbursed.

- 7-D-5. a. The district, from its records, will determine the present values of their units' inventories using the Last-In First-Out (LIFO) method of inventory pricing. Subsequently, with each Unit Fuel Report received, the district will post, chronologically, receipts and transfers of fuel to a worksheet. The accounting offices will compute pertinent information as below and maintain the worksheet to provide current and accurate information.
- b. With a timely submission of the fuel reports, the district accounting office will have ample time to calculate inventory values, fuel consumed and prices. The procedure described therein will also enable more efficient processing of financial documentation since the Financials Voucher for Internal Fund Transfer (CG-4412) reimbursing the Supply Fund can be reported on the current month's Statement of Transactions (SF-224).
- c. Transfers of fuel from a unit ordering fuel under the Supply Fund to other units, agencies or private parties will be accorded appropriate accounting treatment to assure reimbursement to the Coast Guard Supply Fund and proper charge to the Coast Guard operating unit, agency or private party which received the fuel.
- d. The price per gallon of any fuel transferred will be determined from the district inventory ledger. The price to charge for the transferred fuel will be the price at the most recent refueling prior to transfer. If the transferring vessel transfers more fuel than it received at its latest refueling, district accounting office will price this difference at the cost of fuel at the second latest refueling, and so on, until the entire amount transferred has been priced. The fuel transferred will then be removed from the transferring unit's inventory, and subsequent acquisitions will be credited to the unit's inventory from this transaction.
- e. When fuel is transferred to an agency outside of the Supply Fund, the district will utilize OG-80 to reimburse the Fund in order to maintain efficient cash flow in the Supply Fund. The district will follow normal SF-1080 procedures to bill the agency. Upon receipt of payment by the customer, reimbursement will go directly to OG-80.
6. Recording Transactions. The responsible accounting office will record the inventory transactions in the Supply Fund accounts as follows:
- a. Fuel procurements during month.  
DR: GL Account 8550 - Fuel - Purchases  
CR: GL Account 51XX - Accounts Payable

- 7-D-6. b. Fuel consumption during month.  
 DR: GL Account 232X - Accounts Receivable  
 CR: GL Account 7550 - Fuel - Sales
- c. Fuel transfers to other units or activities not funded under supply account 85.00.  
 DR: GL Account 232X - Accounts Receivable  
 CR: GL Account 7550 - Fuel - Sales
- d. Fuel transfers to or from other units funded under supply account 85.00.  
 DR: GL Account 8551 - Fuel - Transfers In  
 CR: GL Account 4890 - Inventory Transfer Clearing Account  
 DR: GL Account 4890 - Inventory Transfer Clearing Account  
 CR: GL Account 7551 - Fuel - Transfers Out
- e. If transfer is to a unit serviced by another district accounting office, it will be necessary for the district from which the fuel was transferred to prepare an ITV to clear GL account 4890.  
 Transferor:  
 DR: GL Account 99XX - Reciprocal Account - Other Transfers  
 CR: GL Account 4890 - Inventory Transfer Clearing Account  
 Transferee:  
 DR: GL Account 4890 - Inventory Transfer Clearing Account  
 CR: GL Account 99XX - Reciprocal Account - Other Transfers
- The responsible accounting office will estimate the monthly transactions when a report is not received. Use the latest monthly activity amounts available as a basis for the estimate. Adjust all estimates when a confirming report is received.

- | 7. Newly Commissioned Cutters. On commissioning of a new  
 | cutter, 180 feet or more in length, establish the estimated value  
 | of fuel in the cutter tanks by Supply Fund entry:

| FIELD ENTRY

| DR: GL Account 2550 - Stores Inventory-Fuel  
 | CR: GL Account 9999 - Reciprocal Account-Other Transfers

| HEADQUARTERS ENTRY

| DR: GL Account 99xx - Reciprocal Account-Other Transfers  
 | CR: GL Account 6539 - Fund Capital Unallocated

- 7-D-8. Decommissioned Cutters. Fuel inventories onboard decommissioned cutters, 180 feet or more in length, may be disposed of as recorded in the accounts as follows:
- a. By transfer to another unit funded under supply account 85.00.  
 DR: GL Account 4890 - Inventory Transfer Clearing Account  
 CR: GL Account 7551 - Inventory Issues - Fuel - Transfers Out
  - b. By transfer (sale) to other units or activities not funded under supply account 85.00.  
 DR: GL Account 232X - Accounts Receivable  
 CR: GL Account 7550 - Inventory Issues - Fuel - Sales
  - c. Cost of placing vessel in inactive status.  
 The value of fuel inventory not disposed of by transfer or sale, as indicated in sections 7-D-6.a and 7-D-6.b above, will be considered as cost of placing the vessel in inactive status and will be proper for charging to OG-30, cost center 72923. Record entry to the Supply Fund account to zero the value of inventory as follows:  
 DR: GL Account 2321 - Accounts Receivable - Reimbursements - U.S. Coast Guard  
 CR: GL Account 7550 - Inventory Issues - Fuel - Sales
- E. Last-In-First-Out (LIFO) Inventory Pricing Procedure. Each district (fac) pricing procedure will recalculate the value of fuel inventory for each unit by using the purchase price paid at the unit's last refueling and the number of gallons on-hand. The difference between earlier extended value and the recalculated inventory value will be recorded in the following fuel price equalization entry:
- DR: GL Account 2550 - Supply Inventory - Fuel  
 CR: GL Account 6550 - Capital Adjustment for Fuel Price Equalization, or
- DR: GL Account 6550 - Capital Adjustment for Fuel Price Equalization  
 CR: GL Account 2550 - Supply Inventory - Fuel

OPFAC No.	Beginning Inventory	Receipts From Other CG Units	P U R C H A S E S				Approved Surveys	Sale of Stores	Sale of Rations And Meals	Transfers To Other CG Units	Ending Inventory	Net Value of Stores Consumed	No of Rations Claimed	Total Ration Allowance	Average Cost of Ration	Average Ration Allowance Col (15)†	
			B L O C K			Total											
			Navy	Other Govt. Depts.	Commercial												
Line 1	Line 2	Line 3	Line 4	Line 5	Line 6	Line 7	Line 8	Line 9	Line 10	Line 11	Line 12	Line 13	Line 14	Line 15	Line 16	Line 17	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
31144	8,500.55	23.10	1,131.54	348.60	1,946.14	11,226.98	17.50	50.00	627.23	249.74	8,021.27	10,865.89	85.02	10,865.89	1.28	1.28	
31150	9,500.00	70.00	8,405.00	750.00	2,010.00	11,160.00	25.00	75.00	510.00	305.00	9,600.00	10,215.00	72.55	10,215.00	1.41	1.44	
31670	24,475.44		7,988.00			7,988.00					24,475.44	7,988.00	61.38	8,157.60	1.30	1.33	
Totals	42,516.99	133.10	25,144.54	1,298.60	3,956.14	30,374.91	42.50	125.00	1,137.23	554.74	22,096.71	29,068.89	218.96	29,270.99	1.33	1.34	

DR: 8522  
 CR: 4890

DR: 8520 DR: 4891 DR: 2320 DR: 2320 DR: 4890 DR: 2320  
 CR: 5102 CR: 7520 CR: 7520 CR: 7520 CR: 7520 CR: 7520  
 or  
 CR: 4860

1/ 29,068.89 + 21896 = 1.33  
 2/ 29,270.99 + 21896 = 1.34

3/ Illustrated Entry on October Schedule Reversing Estimate and Entering Actual for Prior and Current Month

31670			(7,988.00)		(7,988.00)						(7,988.00)						
31670	24,475.44	17.39	5,141.59	1,071.42	1,728.05	7,941.06	122.10	494.37	520.81	224.16		7,987.68	61.38	8,157.60	1.30	1.33	
31670			3,530.00			3,530.00	62.50	326.00		157.73	18,317.02	8,146.23	61.38	8,157.60	1.33	1.33	

INSTRUCTIONS FOR PREPARATION

- Enter data from General Mess Operating Statement (CG-3096), except for col (17) which is computed. List units in numerical order by OPFAC number.
- ESTIMATED REPORT.** When report is not received on time, enter estimates as follows:
    - Place asterisk to left of OPFAC number and base estimate on last month's report.
    - Enter beginning and ending inventories in same amount as ending inventory on last report received.
    - Offset net value of stores consumed by purchases in the same amount.
  - TOTALS.** After determining that data has been entered for all units bring down totals and rule as shown. Prove corrections of totals as follows: col (2) + (3) + (7) - (8) - (9) - (10) - (11) - (12) = (13); also col (4) + (5) + (6) = (7). Use totals to prepare consolidated CG-3096 as prescribed in this Part.
  - JOURNALIZATION AND REIMBURSEMENT.**
    - Prepare monthly summary JV for entry to GL accounts to be debited or credited are shown under activity columns.
    - Prepare CG-4412 to reimburse the Supply Fund for net value of stores consumed based on col (13) of this schedule.
    - Prepare CG-4412, SF-1080 or ITV, as appropriate to reimburse the Supply Fund for sale of stores or rations and meals and for transfers to other Coast Guard units.
  - ADJUSTMENT OF ESTIMATE TO ACTUAL.** Upon receipt of reports from units where estimates were reported, make adjustments to the current month's schedule as follows:
    - Reverse estimated amounts entered on the previous month's schedule.
    - Record data from prior month's report omitting ending inventory col (12).
    - Record data from current month's report omitting beginning inventory col (2).
    - Net adjustment will be reflected in the current month's totals.

Total of this column should equal net balances in applicable GL accounts.
  - DISPOSITION.** Attach schedule to summary General Ledger Journal Voucher (CG-4391).

SCHEDULE OF MONTHLY ACTIVITY FOR COAST GUARD DINING FACILITIES

UNIT FUEL REPORT

OPFAC NUMBER \_\_\_\_\_ UNIT NUMBER \_\_\_\_\_

PERIOD ENDED \_\_\_\_\_

INVENTORY TRANSACTIONS

NUMBER OF GALLONS  
(NEAREST WHOLE GALLONS)

1. Fuel Inventory, Beginning of Period: \_\_\_\_\_  
(From Line 4, Previous Report)

2. Inventory Receipts: 1/  
Receipt Doc. No. 3/ Date  
\_\_\_\_\_  
\_\_\_\_\_

3. Inventory Transfers: 2/  
Issue Doc. No. 3/ Date  
\_\_\_\_\_

4. Fuel Inventory, End of Period: \_\_\_\_\_

5. Total Amount of Fuel Expended During Period: \_\_\_\_\_  
(Line 1 + Total Line 2 - Total Line 3 - Line 4)

1/ If any fuel received was part of a unit to unit transfer, note only the amount received and the unit from which the fuel was transferred.

2/ Price per gallon will be determined by district (fac).

3/ Attach copy of each receipt and issue document.

DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_  
Commanding Officer

CHAPTER 8. REPORTS AND FINANCIAL STATEMENTS

A. Reporting Requirements.

1. General. This chapter contains instructions covering preparation, verification and distribution of Supply Fund reports and financial statements.
2. Reporting Date. Accounting offices will mail all reports and financial statements to ensure receipt by Commandant (G-FAC) by the 17th day after the reported month. If reports cannot be mailed on time, send a letter to Commandant (G-FAC) indicating the reason for the delay and date the reports will be mailed.
3. Comptroller Comments. The comptroller of the district or Headquarters unit will attach to the reports such comments as are warranted by the financial data reported, e.g., inventory turnover rate not in line with existing policy; amount invested in inventory out of proportion to anticipated demand. etc.).

B. General Ledger Trial Balance. Accounting offices will prepare and distribute the General Ledger Trial Balance (CG-4386) (RCS:FAC-6016) as stated in Part VI, chapter 4 of this manual. Support the General Ledger Trial Balance with documents as stated below.

1. Adjustment to Capital Authorization. Attach a copy of each General Ledger Journal Voucher (CG-4391) which reflects an adjustment to GL Account 6530 - Capital Authorization - during the month.
2. Analysis of Accounts Receivables. At the end of each calendar quarter prepare and attach to CG-4386 an analysis of accounts receivables 23XX under each supply account. Prepare the analysis to obtain classification as shown. This analysis is required so that required classification can be shown on Coast Guard consolidated quarterly statements rendered to the Department of Transportation (DOT) and the Office of Management and Budget (OMB).
3. Analysis of Accounts Payables. At the end of each calendar quarter, prepare and attach to CG-4386 an analysis of accounts payable 51XX under each supply account.

8-C. Status of Capital Authorization of Supply Transactions.

1. General. The Status of Capital Authorization and the Summary of Stores Transactions (CG-4580) (RCS:FAC-6032) are prepared to provide:
  - a. An evaluation of the relationship between the capital authorization, amount of capital invested in inventory and capital available for inventory procurement.
  - b. A comparison between amount of undelivered orders and amount of capital available to cover payment of the undelivered orders.
  - c. A computation of amount of capital available for inventory procurement.
  - d. A detailed analysis of fiscal year to date activity by supply sub-account.
  - e. A comparison of average monthly supply issues to inventory on-hand and to amount of capital available for inventory procurement.
2. Preparation. Accounting office will prepare CG-4580 as of the last day of each calendar quarter as illustrated at the end of this chapter. Obtain data for preparation of the reports from the general ledger accounts and from information shown on reverse of Stores Statements. Prepare a separate report for each supply sub-account (i.e., for 81.00, 83.01, and 83.03). In addition, report data for supply sub-accounts 83.XX by inventory unit. Do not prepare reports for supply account 82.00.
3. Distribution. Distribute report as follows:
  - a. Send original to Commandant (G-FAC) with General Ledger Trial Balance.
  - b. Send one copy to files.
  - c. Send one copy to CO of inventory unit (83.XX only).

D. Consolidated CGDF Report.

1. General. The Consolidated CGDF Report (CG-3096) (RCS:FAC-6020) is prepared to combine into a single report the total monthly activity for all CGDFs serviced by an accounting office.

8-D-2. Preparation. Accounting offices will prepare CG-3096 as of the last day of each month as illustrated at the end of this chapter. Obtain data for preparation of CG-3096 from the worksheets, prepared as stated in chapter 7 of this Part. The Academy will prepare a separate CG-3096 for the CGDF (Cadet).

3. Distribution. Distribute report as follows:

- a. Send original to Commandant (G-FAC) with General Ledger Trial Balance.
- b. Send one copy to files.

E. Reconciliation of General Ledger Inventory Accounts with Supply Statement.

1. Preparation. Accounting offices will prepare and distribute Reconciliation of General Ledger Inventory Accounts with Stores Statement (CG-4273) as stated in Part V, chapter 2 of this manual.

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-4500 (1-59)		SUMMARY OF STORES TRANSACTIONS COAST GUARD SUPPLY FUND				ADMINISTRATIVE ALLOCATION UNIT CODE 01
TYPE OF STORES (check applicable block)		UNIFORM CLOTHING (01.00)		GENERAL STORES (03.01)		FOR PERIOD: 1 Oct 82
<input type="checkbox"/> ORDNANCE STORES (03.02)		<input type="checkbox"/> ELECTRONIC STORES (03.03)		<input checked="" type="checkbox"/>		To: 30 September 83
FISCAL YEAR TO DATE						
		TOTAL 1/	INVENTORY UNIT (insert applicable OPFAC No.)			
			31310	31320	52510	
1.	INVENTORY BEGINNING OF PERIOD	189,408.35	8,173.31	9,562.97	171,672.07	
2.	ADJUSTMENTS TO INVENTORY:					
	a. Standard Price Adjustment (01.00 only)					
	b. Excess Material Transferred	(1,628.81)	(19.26)	(230.40)	(1,379.15)	
	c. Other (explain)					
3.	ADJUSTED INVENTORY	187,779.54	8,154.05	9,332.57	170,292.92	
4.	STORES RECEIPTS:					
	a. Purchases	490,424.24	3,334.78	2,532.41	494,567.05	
	b. Transfers In	86,411.52	12,472.32	16,201.54	57,737.16	
	c. Total Receipts	576,835.76	15,807.10	18,733.95	542,304.21	
5.	SUB-TOTAL	764,624.80	23,961.15	28,066.52	712,597.13	
6.	STORES ISSUES:					
	a. Sales	503,237.28	16,433.36	20,279.18	466,524.74	
	b. Transfers Out	32,034.31	235.12	515.57	31,283.62	
	c. Total Issues	535,271.59	16,668.48	20,794.75	497,808.36	
7.	INVENTORY END OF PERIOD	229,353.21	7,392.67	7,271.77	214,788.77	
8.	AVERAGE MONTHLY STORES ISSUES	44,605.96	1,389.04	1,732.89	41,484.03	
9.	INVENTORY END OF PERIOD					
	AVERAGE MONTHLY STORES ISSUES	5.14	5.25	4.20	5.17	
10.	CAPITAL AVAILABLE FOR INVENTORY PROCUREMENT					
	AVERAGE MONTHLY STORES ISSUES	.58	.56	2.31	.50	
1/ Complete Total Column only for Stores Account 01.00 Uniform Clothing.						
PREPARED BY <i>Charles Brown</i>				APPROVED BY <i>R. Baron</i>		

SUMMARY OF STORES TRANSACTIONS COAST GUARD SUPPLY FUND

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-3096 (Rev. 5-85)	CONSOLIDATED COAST GUARD DINING FACILITY (CGDF) OPERATING STATEMENT		REPORTING UNIT SYMBOL G-FAC-6020
1. SUBVICT	NO. OF CGDFs on SUBVICT	NO. OF CGDFs INCLUDED IN THIS REPORT	2. DATE (Mo. & Yr.)
FIFTH	3	3	MAY 1985
3. Inventory, beginning of period			42,516.99
4. Subsistence Receipts			
a. Invoiced from other CG Units:		133.10	
(1) CGDFs		50.00	
(2) Commissary Stores		33.10	
(3) CGDF (Cadet)		50.00	
b. Purchases from:			
(1) Navy		25,119.54	
(2) Other Government Agencies		1,298.60	
(3) Commercial Sources		3,956.84	
5. Total Subsistence Receipts (Lines 4a plus 4b)			30,508.08
6. Total Inventory Available (Line 3 plus 5)			73,025.07
7. Condemned: M/S approved		42.50	
8. Sales of Subsistence Items		125.00	
9. Invoiced to other CG Units:		554.74	
(a) CGDFs		150.00	
(b) Commissary Stores		150.00	
(c) CGDF (Cadet)		254.74	
10. Inventory, end of period		42,096.71	
11. SUB TOTAL (Lines 7 thru 10)			42,818.95
12. Net Value of Subsistence Items Consumed (Line 6 minus 11)			30,206.12
13. Sales of Rations and Meals			1,137.23
14. CGDF consumption costs chargeable to appropriated funds (Line 12-13)			31,343.35
15. Number of Rations claimed - Appropriated			21,896
16. Number of Rations sold			849
17. Total Ration Allowance Claimed and sold			22,745
18. Average cost of Ration (per day)			1.33
19. Average Ration Allowance (per day)			1.34
COMMENTS:			
CERTIFIED CORRECT:			
_____ SIGNED			

PREVIOUS EDITIONS ARE OBSOLETE

CONSOLIDATED COAST GUARD DINING FACILITY (CGDF) OPERATING STATEMENT

CHAPTER 9. ACCOUNTING FOR INTER-OFFICE AND OTHER TRANSACTIONS

A. Inter-office Transactions.

1. How to use General Ledger Account 99XX. Accounting offices will maintain GL account 9900 - Reciprocal Account - Other Transfers - to record the following inter-office transactions:
  - a. Receipt of capital authorization and adjustments to amount of capital authorization.
  - b. Total monthly receipts and disbursements recorded in cash controls and reported in Statement of Transaction (SF-224). See chapter 4 of this Part.
  - c. ITV documenting inter-ATU transfers of inventory and transfer of voucher payments.
2. How to Record Capital Authorization Increases and Decreases. Allotment Modification or messages are issued by Commandant (G-CBU) to document amounts of increases or decreases to capital authorization for supply accounts 81.00, 82.11, 83.01 and 83.03. Enter increase documents as follows:  
DR: GL Account 92XX  
CR: GL Account 6530  
Reverse the above entry if document decreases amount of capital authorization.
3. Transfers Between Accounting Offices. Prepare ITV to document reimbursable transfer of inventory and voucher payments between inventory units serviced by different accounting offices. See Part IV, chapter 9 of this manual for procedure covering preparation and distribution of ITV. Use GL Account 4890 as the offsetting account for recording reimburseable inventory transfers between accounting offices. See chapter 7 of this Part.

- B. Fiscal Year Closing and Opening of Accounts. Accounting offices will follow procedure stated in Part IV, chapter 10 of this manual pertinent to closing and opening Supply Fund accounts at fiscal year-end.

C. Transfer of Coast Guard Dining Facility (CGDF) or Clothing Locker.

1. Effective Date. When CGDF or clothing locker is transferred from the jurisdiction of one accounting office to another, special CGDF Operating Statement (CGDFOS) and/or Stores Statements, will not be required. Accounting transfers will be effected as of the last day of the month. The receiving transferring offices will process the reports as follows:

- 9-C-1. a. If the transfer effective date is between the 1st and 10th day of the month, the CGDFOS, Stores Statement and supporting documents for the prior month will be processed by the transferring accounting office. Subsequent reports will be processed by the receiving accounting office.
- b. If the transfer effective date is between the 11th and the last day of the month, the CGDFOS, Stores Statement and supporting documents for the entire month of transfer will be processed by the receiving accounting office.

2. Procedure. Accounting office will take action as follows to effect the transfer:

a. Responsibility and Action of the Transferring Accounting Office.

- (1) Prepare ITV for month-end value of inventory transferred. Support the ITV with a certified copy of the CGDFOS and/or Stores Statement, as applicable. Process general ledger entry as follows using "Transfers Out" accounts:  
 DR: GL Account 99XX - Reciprocal Accounts - Other Transfers  
 CR: GL Account 7511 - Uniform Clothing - Transfers Out  
 CR: GL Account 7522 - Subsistence Items - Transfers Out
- (2) Liquidate all accounts receivables and accounts payables established before the effective date of the accounting transfer. Any variations in the liquidation of accounts receivables or accounts payables will be processed through GL account 4891.
- (3) Follow up to ensure all cash advances are promptly refunded to the designated collection clerk of the transferring accounting office after arrival of the transferred unit to the new district.

b. Responsibility and Action of the Receiving Accounting Office. Record ITV in the general ledger as follows:

DR: GL Account 8511 - Uniform Clothing - Transfers In  
 DR: GL Account 8522 - Subsistence Items - Transfers In  
 CR: GL Account 99XX - Reciprocal Accounts - Other Transfers

9-D. Accounting for Inventory Issues to Coast Guard Units Serviced by Different Accounting Offices.

1. Procedure. Coast Guard Supply Center, Brooklyn; Coast Guard Base, Alameda; and other issuing Coast Guard accounting offices will take action as follows in accounting for inventory issues to consuming Coast Guard units serviced by different accounting offices:
  - a. Prepare Journal Voucher for Transfer Appropriations - Fund and Receipt Accounts (CG-4412) for the value of inventory issues to charge the benefiting appropriations and credit the Coast Guard Supply Fund. Military Standard Requisitioning and Issuing Procedures (MILSTRIP) fund codes on individual requisitions identify the benefiting appropriations to charge.
  - b. Prepare monthly ITV to transfer to appropriate accounting offices the payments for Coast Guard Supply Fund issues funded by ITV "No-Check" reimbursement. Consolidate all payments for an ATU on one ITV but show amounts paid for such appropriation. Support the ITV with an Electric Accounting Machine (EAM) billing listing and EAM billing cards. Establish a cut-off date for billing for inventory issues as of the 20th day of each month. Prepare and distribute ITVs by the 25th of the month to enable receiving offices to include the reimbursable billing in their current month's accounting reports. Record current month's issues processed after the 20th of the month in a charge to Accounts Receivable and include them in the next month's bill.
2. Vacant.

| E. Excess Materiel Inventory (GL Account 2599). The purpose of  
| this account is to provide and maintain financial control over  
| materiel which is declared excess to the Coast Guard supply  
| system. This account is not maintained by appropriation and all  
| excess materiel is merged into one account without regard to  
| origin of materiel.

| 1. Procedures.

| a. Inventory Manager.

- | (1) Prepare a Release/Receipt Document (DD-1348-1) for  
| each excess item. Indicate appropriate supply  
| account in "Shipped from" block and enter GL account  
| 2599 in "Ship to" block.
- | (2) Stamp all copies "Transfer Document" and support the  
| Daily Summary of Receipts (CG-3095) and Daily  
| Summary of Expenditures (CG-3097) with a copy of  
| DD-1348-1.

- | 9-E-1. a. (3) List transfer of excess materiel on CG-3095 and  
| CG-3097 in "Other CG Stores Account" column and  
| annotate as "Excess Materiel."
- | b. Accounting Offices.
- | (1) Process transfer of excess materiel on CG-3095 and  
| CG-3097 as set forth in Part V, section 2-C of this  
| manual.
- | (2) Process Supply Fund transactions as shown in chapter  
| 7 of this Part.

2. Vacant.

PART IX - AIRCRAFT REPAIR AND  
SUPPLY CENTER ACCOUNTING

Part IX - Formerly Section K  
Aircraft Repair and Supply Center Accounting

This Part is distributed to Commandant (G-FAC) and AR&SC only.  
The entire Part is under revision.

PART X-PROPERTY ACCOUNTING

PART X - PROPERTY ACCOUNTING

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CHAPTER 1. PRINCIPLES AND STANDARDS

A. Purpose and Classifications.

1. General. Fixed asset accounting provides financial and physical control of the Coast Guard's investment in property. The controls operate through physical counts, inventory records, financial records and records of accountability. These records are used to count fixed assets, supply the status and location and to show the monetary value of property.
2. Authority.
  - a. Maintain adequate inventory controls and accountability systems for fixed assets (40 U.S.C. 483).
  - b. Maintain an accounting system which includes adequate monetary fixed assets accounting records (31 U.S.C. 66a(c)).
3. Fixed Asset Classifications. Fixed assets include real and personal property meeting the requirements for capitalization. See Part II, chapter 7 of this manual for detailed description of General Ledger (GL) accounts.
  - a. Real Property Accounts.

<u>GL Account</u>	<u>Description</u>
3110	Land - Inside Cont. U.S.
3120	Land - Outside Cont. U.S.
3210	Buildings - Inside Cont. U.S.
3220	Buildings - Outside Cont. U.S.
3310	Other Structure & Facilities - Inside Cont. U.S.
3320	Other Structures & Facilities - Outside Cont. U.S.
4700	Real Property Acquisition in Process.

b. Personal Property Accounts.

<u>GL Account</u>	<u>Description</u>
3510	Vessels
3520	Aircraft
3530	General Purpose Property
3540	Small Boats
3550	Small Arms
3560	Vehicles
3570	Electronics Equipment
3580	Navigational Aids

1-A-3. b. (cont'd)..

<u>GL Account</u>	<u>Description</u>
3640	Personal Property in the hands of Contractors
3650	Personal Property Borrowed from Others
4510	Vessels - Acquisition in Process
4520	Aircraft - Acquisition in Process

4. Systems of Records. Fixed Asset accounting in the Coast Guard is accomplished by using both accounting records and property management records.
- a. Property Management. The proper procedures necessary to prepare and maintain property management records are treated separately in the Real Property Management Manual (COMDTINST M11011.9A), Volume V, and the Supply and Property Manual (COMDTINST M4400.13), Volume III, Part VIII, Personal Property.
5. Definitions. Refer to Real Property Management Manual and Supply and Property Manual for definitions of:
- a. Real Property.
  - b. In - Use Personal Property.
  - c. Excess/Surplus Property.
  - d. Land.
  - e. Buildings.
  - f. Structures.
  - g. Capitalized Betterments - Major.
  - h. Non-capitalized Modifications - Any Change.
  - i. Leasehold Improvements - Additions.
  - j. Capitalized Personal Property.

1-B. Principles and Standards of Fixed Asset Accounting.

1. General. The Coast Guard principles and standards of property accountability are designed to provide adequate fixed asset controls. When feasible, property managers and accounting offices will use the same source documents to maintain current property status in the general ledger and property records.
2. Recording and Accounting. Financial accountability and property management begin with real or personal property acquisition through purchase, construction, acceptance, or otherwise taking it under Coast Guard custody. The item may be removed from financial records when the property is consumed, sold, scrapped, or otherwise disposed. Comptroller Manual, (COMDTINST M11011.9A), Volume V, Real Property Management, chapter 7, contains the reports maintained by Commandant (G-FLP).
  - a. Gifts, Donations and Bequests. This property will be capitalized (1) if the criteria established in the Comptroller Manual, (COMDTINST M4400.13), Volume III, Enclosure VIII-1, Logistics/Property and Transportation, are met and (2) upon acceptance by the appropriate authority discussed in Part IV, paragraph 13-A-2 of this manual. Appraisal value, cost of items of similiar nature, condition, age and usefulness to the Coast Guard must be considered in the capitalized value. This value must be determined before fees, transportation, repair and installation charges are considered.
  - b. Installment Contracts. Property acquired under an installment contract will be recorded and accounted for from the time of receipt or acceptance of the asset by the Coast Guard. Entry to financial records will not be delayed because of balance owing or non-receipt of property title.
  - c. Lease-Purchase Contracts. Property acquired under a lease purchase agreement will be capitalized at the time purchase option is exercised.
  - d. Construction. Expenditures relating to acquisitions of real property will be accumulated during the construction process and recorded to GL Account 4700, Real Property Acquisitions - In - Process. When the property has been fully constructed with project manager's acceptance, the value of the accumulated cost will be transferred to the proper asset account. See paragraphs 2-D-2 and 3 of this Part for further details.

- 1-B-2. e. Interagency Transfers. Real property transferred to the Coast Guard will be capitalized at the time of title acceptance by the Coast Guard.
- f. Personal Property on Loan. Personal property borrowed from another agency or contractor will be recorded to the appropriate Fixed Asset GL Account and offset to GL Account 3650, Personal Property Borrowed from contractors; or GL Account 3651, Personal Property Borrowed from Other Government Agencies.

CHAPTER 2. FIXED ASSETS - REAL PROPERTY

A. Purpose and Definitions.

1. General. This chapter prescribes instructions for the establishment and maintenance of accounts and related detail records covering real property holdings controlled by the Coast Guard.
2. Definitions. See COMDTINST 11011.9A, Real Property Management.

B. Capitalization Policy.

1. Capitalization Criteria. Coast Guard owned real property will be capitalized as follows:
  - a. Acquisition of buildings, land, structures and other facilities:
    - (1) Service life of at least two years.
    - (2) Repetitive use.
    - (3) Cost or other basis of at least \$5000.00.
  - b. Betterments and Alterations.
    - (1) Enlargement to an existing structure.
    - (2) Major modification or renovation to an existing structure.
    - (3) Conversion of a structure to an additional or different use, where the addition and/or retirement of real property is involved.
    - (4) Significant improvement to land in terms of productivity or usefulness.
    - (5) Service life of at least one year.
    - (6) Repetitive use.

2-C. Measurement Basis for Capitalizing Real Property.

1. Primary Basis. The primary basis used in real property financial accounting is the cost to the Coast Guard. The basis of costing and the included elements vary depending upon the acquisition method:
  - a. Purchase. The cost of real property obtained by purchase or contract to build includes the acquisition outlay plus directly related legal fees, survey charges, appraisal costs, installation charges, settlement charges and in-house design and engineering costs.
  - b. Construction. The cost of real property constructed by the Coast Guard includes:
    - (1) Material and supply.
    - (2) Labor, including in-house personnel costs.
    - (3) Engineering, architectural, design, plans and survey costs including in-house personnel costs.
    - (4) Other charges directly credited to the capital project.
    - (5) Removal costs of an old structure that is being replaced provided the original purchase plans included structure replacement. Receipts for salvage material must be applied as a reduction to the new structure costs.
  - c. Donation. Real property donated to the Coast Guard must be recorded at the appraisal fair market value at the time the property is accepted, plus appraisal cost.
  - d. Exchange of Real Property (Trade-In).
    - (1) Real property exchanged for a more expensive piece of property will be recorded as the lesser of:
      - (a) The cash paid or payable, plus the allowance for the trade-in.
      - (b) What the purchase price would have been had there been no trade-in.
    - (2) Plus appraisal costs.
    - (3) Real property exchanged for a less expensive piece of property will be recorded at the selling price of the new property. The traded property will be removed from the asset account balance and the appropriate gain or loss will be recorded.

- 2-C-1. e. Transfer - Reimbursable. When property is obtained on a reimbursable basis as the result of a transfer from another federal agency, the transfer price as determined by agreement must be recorded by the receiving agency. If the property being transferred carries a mortgage and the receiving agency assumes liability for the mortgage, the mortgage payable will be recorded on the receiving agency's books.
- f. Transfer - Non-Reimbursable. When property is obtained on a non-reimbursable basis as the result of a transfer from another federal agency, the estimated market value at the time of transfer plus cost of appraisal must be recorded by the receiving agency. If the real property carries a mortgage that is assumed by the transferee, the capitalized value must not be less than the mortgage payable amount. The mortgage payable must be recorded on the books of the receiving agency.
- g. Lease-Purchase Contract. Property obtained as a result of a lease-purchase contract will be recorded at the purchase price as specified in the agreement. The liability will be recorded at the time of acceptance, which will be reduced by periodic payments.

D. Acquisition - Real Property.

1. Prompt Recording Necessary. Real property may be acquired by purchase, transfer from another Federal agency, donation, or construction. Improvements, additions and betterments of a capital nature can be recorded as increase in real property value. These include work under contract, Government work order, or by accomplished unit personnel.
2. Coding of Documents. All documents (request for purchase, miscellaneous obligations, work orders, construction contracts, etc.) for acquisition of real property or that which will lead to real property capital improvements will be coded to reflect GL Account 4700 and proper accounting classifications.
3. Acquisition by Direct Purchase. Record expenditure documents as a charge to GL Account 4700 (by appropriation, operating guide (OG) or project). This account accumulates expenditures so real property acquisitions can be capitalized. Record costs as of the date they are incurred.

2-D-4. Acquisition by Work Order. Work orders covering real property improvement by construction will be coded by Commander (ecv) to show GL Account 4700, Real Property Acquisitions in Process. Commander (ecv) will provide the accounting and budget offices with the appropriate in-house costs of salaries and allowances for military and civilian personnel involved, but not directly charged to a particular project. The accounting office will code the following entry to capitalize the in-house design, engineering and project monitoring costs and reduce current costs.

DR: 4700 Real Property Acquisitions in Progress  
CR: 8XXX Current Costs

5. Acquisition Chargeable to Headquarters Funds. Inter-office Transfer Vouchers (ITV) (CG-4827) will be rendered by Commandant (G-FAC) to transfer to the field accounting office the costs of real property acquisitions financed from Headquarters Funds under the Operating Expense appropriation, AC&I appropriation and other appropriations or funds. Field accounting offices will record such transfers by charging GL Account 4700, by appropriation, by OG or project, with credit to GL Account 91XX, Reciprocal Account - Unfunded Transfers. See Part IV, chapter 9 of this manual for further details.

6. Acquisition by Transfer from Another Government Agency or by Donation. Copies of documents concerning real property acquisition by transfer from another federal agency or by donation, where no fund expenditures are required, will be furnished to the accounting office. Such documents will show a description of the property and the value. See paragraph 2-C of this Part for real property value details.

a. Report Preparation. The accounting office will prepare an original and three copies of the Report of Changes to Federal Real Property - Acquisition (CG-3652) from the documents as follows:

- (1) Item 1 - Report No. Use a separate series of numbers, beginning with 1 each fiscal year, suffixed by the fiscal year.
- (2) Item 2 - Date. Enter the date the report is prepared.
- (3) Item 3 - Unit Cost Code. Enter the applicable OPFAC number.
- (4) Item 4 - GSA Control No. Enter this number by reference to GSA-1166. Leave blank if number is not available.
- (5) Item 5 through 9. Self-explanatory.

- 2-D-6. a. (6) Item 10 - Description of Property Acquired or Disposed of. Enter brief description of the property acquired. Include reference to the documents from which the report was prepared, referring to form number, date, name of transferor or donator and other pertinent information.
- (7) Items 11, 12 and 13. Enter amounts for land, buildings and other structures and facilities in each column, rounded to the nearest \$1,000. Total costs of either of these categories of less than \$500 will be shown as zero (written "-0-").
- (8) Item 14 - Journal Voucher. Complete the general ledger entry for amounts (even thousands) shown in Columns 11, 12 and 13 as follows:

General Ledger Entry only.

DR: Real Property by applicable general ledger account

CR: 6112 Capital - Assets Transferred In - From Other Government Agencies

OR

CR: 6523 Capital - Invested and Donated - Adjustments - Real Property (for acquisitions other than from other federal agencies)

- b. Distribution of CG-3652. Send the original and first copy of the report to Commander (ecv). Retain a suspense file copy with supporting documents attached. After approval by Commander (ecv), the original CG-3652 will be returned to the accounting office. Then:
- (1) Remove the copy from suspense file and attach to original CG-3652.
- (2) Post original CG-3652 to general ledger and attach to accounting document.
- (3) File one copy of CG-3652 (numerically) in property file.

2-D-7. Real Property Acquisition-In-Process - Account 4700.

- a. Supporting Documents. Place a copy of each voucher, invoice, voucher posting slip, work order, journal voucher, etc., in a suspense file to support entries to GL Account 4700. The total documents in the suspense file must agree with the general ledger balance of this account. Run an adding machine tape of the documents in the suspense file at the end of each month and prepare a detailed list of the documents as of 31 March and 30 September each year and reconcile the account.
- b. Clearance. Transfer expenditures charged to GL Account 4700 to the appropriate real property account upon physical and financial completion of each real property acquisition. Review documents supporting GL Account 4700 monthly and through coordination with Commander (ecv), clear all items as soon as possible. Transfer expenditures as follows:

- (1) Report Preparation. Prepare an original and three copies of Report of Changes to Federal Real Property - Acquisition as provided in paragraph 2-D-6 above, with the following exceptions:

- (a) Item 10 - Description of Property Acquired or Disposed of. Enter a brief description of the property acquired and list documents (by number and amount) which recorded the item as a debit to GL Account 4700.
- (b) Item 14 - Journal Voucher. Complete entry for amounts (even thousands) shown in Columns 11, 12 and 13 as follows:

1/ Expenditure Ledger Entry.

DR: 31XX Real Property

CR: 4700 Real Property Acquisition-in-Process  
(by appropriation and OG or project) - for  
the amount actually carried in this  
account as supported by individual  
documents in the suspense file

DR or CR 6523, Capital - Invested and Donated  
- Adjustments, for \$1000 rounding differences

- 2-D-7. b. (2) Distribution of CG-3652. Send the original and first copy of the report to Commander (ecv). Place second copy in the GL Account 4700 file with supporting documents attached. After approval by Commander (ecv), the original CG-3652 will be returned to the accounting office. Then:
- (a) Remove the copy from suspense file and attach to original CG-3652.
  - (b) Post original CG-3652 to the expenditure ledger and attach to accounting documents.
  - (c) File one copy of CG-3652 (numerically) in the property file and accounting.
- (3) Analysis. Analyze documents supporting GL Account 4700, monthly by reference to completed AC&I projects, contracts, work orders, etc. It is important that all completed real property acquisitions be capitalized prior to 30 September of each year.

E. Reconciliation With the Annual Report of Real Property Owned by the U.S. Government (GSA-1166).

1. Support to General Ledger Accounts. Use GSA-1166 as the basic document to support balance in general ledger real property accounts. This document is initiated by the applicable district or Headquarters units as provided in Comptroller Manual, (COMDTINST M11011.9A), Volume V, Real Property.
2. Action by Commandant (G-FAC). Commandant (G-FAC) receives two copies of the GSA-1166 annual listing from Commandant (G-FLP). One copy is a permanent record in support of the service wide balances of GL Accounts 31X0, 32X0 and 33X0. The second copy is distributed to field accounting offices for comparison with local accounting records.
3. Reconciliation by Accounting Offices. Accounting offices will reconcile the subsidiary accounting records to the general ledger trial balance. Differences will be investigated and appropriate corrective action taken.

F. Disposition - Real Property. Real property may be disposed of by sale, destruction, transfer, etc.

1. Value. The amount reflected on documents for disposal of an item of real property must be the same as reported on the last GSA-1166 and CG-3652.

- 2-F-2. Excess and Surplus Real Properties. The Coast Guard retains accountability for excess and surplus real property until official written notice is received of the transfer or sale. See Comptroller Manual, (COMDTINST 11011.9A), Volume V, Real Property. Do not adjust real property general ledger accounts when property is referred to GSA for disposal. Adjust accounts only when the Coast Guard is advised by official written notice that the property has been sold or officially transferred to another federal agency.
3. Accounting. A copy of completed Proceedings of a Board of Survey (CG-2582) covering disposition of real property will be furnished to the accounting office. This document describes the property and value shown on the latest GSA-1166.
- a. Report Preparation. Prepare an original and three copies of CG-3652. Exceptions are:
- (1) Item 10 - Description of Property Acquired or Disposed of. Enter a brief description of the property. Include reference to documents from which the report was prepared, refer to form number, date, name of purchaser, transferee and other pertinent information.
  - (2) Item 14 - Journal Voucher. Complete the general ledger entry for amounts (even thousands) shown in Columns 11, 12 and 13 as follows:
    - (a) General Ledger Entry Only.  
  
DR: 6122 Capital - Paid in Surplus - Assets  
Transferred Out - to Other Government Agencies  
(for transfers to other federal agencies)

OR

    - DR: 6523 Capital - Invested and Donated -  
Adjustments - Real Property (for disposals  
other than by transfer to other federal  
agencies)
    - CR: Real Property (by applicable general ledger  
account)

2-F-3. b. Distribution of CG-3652. Send the original and first copy of the report to Commander (ecv). Place the second and third copy in a suspense file with supporting documents attached. After approval by Commander E), the original of CG-3652 will be returned to the accounting office. Then:

- (1) Post original CG-3652 to general ledger and attach to accounting documents.
- (2) File a copy of CG-3652 (numerically) in the property file in accounting.

CHAPTER 3. FIXED ASSETS - OTHER GENERAL PURPOSE PROPERTY

A. General.

1. Introduction. This chapter concerns maintenance of GL account 3530, Other General Purpose Property. Property officers within each Administrative Target Unit (ATU) are responsible for administering and maintaining the Personal Property Accountability (PPA) system. The PPA system provides local accounting offices with the detailed makeup of the values recorded in G/L account 3530. All acquisitions, disposals, donations received, donations to others and borrowed GP Property meeting the criteria for capitalization shall be recorded in G/L account 3530.
2. Vacant.

B. Definition.

1. General Purpose Property. General Purpose Property includes all tangible property except (1) real property and (2) fixed assets capitalized in other G/L accounts in the 35XX series. G/L account 3530 represents the general ledger control account for all capitalized machinery, furniture and equipment.
2. Vacant.

| C. Capitalization Criteria. General Purpose Property will be  
| capitalized using the following criteria:

- | 1. Unit cost of \$5000.00 or more.  
| 2. Service life of at least 2 years.  
| 3. Retains its identity.  
| 4. Not a leased item.

- OR -

5. Borrowed equipment regardless of cost.
  6. Service life of at least 1 year.
  7. Retains its identity.
1. New Acquisition. Newly acquired fixed assets obtained through the procurement process will be accounted for as follows:
    - a. Requisitioner Determines If Item Should Be Capitalized. The operating guide (ATU or subtarget unit) administrator makes the initial determination whether an item is capitalizable or not by completing the accounting classifications in block 10 of Procurement Request (DOT F 4200.1.1). This responsibility is based on the administrator's familiarity with procured item and the intended use and application of the above criteria.

3-C-1. b. Object Classes to be Assigned. Object classes are described by use with each appropriation/OG in Part II, Chapter 3 of this manual.

Category	Property to be Capitalized	Not Capitalized
Other GPP	3136	3181
ADP Equipment	3171	3172
Recreation Equipment	3175	3155
Training Equipment	3176	3156
Medical Equipment	3177	3157

c. Review of Object Class Selected. The accounting office reviews all assigned object classes.

D. Accounting Treatment.

1. Property Received by Aquisition. The asset account will be increased for the amount of property received by acquisitions. A reclassification entry will be necessary in DIAS to reduce expense and increase the asset account for summarized activity for the period. The accounting entries for DIAS and FINAIDS are as follows:

**DIAS ATU'S**

DEPARTMENT OF TRANSPORTATION & COAST GUARD (CG-M) (100-607)										GENERAL LEDGER JOURNAL VOUCHER				DATE RECEIVED <b>3/85</b>	
PROJECT CODE	UNIT CODE	APPROPRIATION CODE	OBJECT CLASS	AMOUNT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
85C	15	0920	0005	70030	5530	090	331	1000	00						
85C	15	0980	0005	70030	8110	090	331	1000	00						

DIAS ATU'S

**FINAIDS ATU'S**

FOR FINAIDS CODE SHEET																
FUND	ACCOUNT	PROJECT	OBJECT CLASS	COST CTR	PRIMARY DOCUMENT REFERENCE				SECONDARY DOCUMENT REFERENCE				QTY	Q/L ACCOUNT	Q/L CREDIT	AMOUNT
					TYPE	NUMBER	TYPE	NUMBER	TYPE	NUMBER						
RE		159830	00070250	3163	B	0651911	L	0654521					3550	5299	1,000.00	

FINAIDS ATU'S

NOTE: Accounting Offices with DIAS will code using capitalizable object classes from the cost report as the basis for the above entry. Other offices should capitalize individual acquisitions using object classes appearing on procurement documents.

3-D-2. Property Received by Donation (From OGA). Property will be recorded on the books of the receiving accounting office at the book value of the donor, if available, or at the estimated market value at the time of acceptance.

**DIAS ATU'S**

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD COM 201 (Rev. 6-67)										GENERAL LEDGER JOURNAL VOUCHER					DATE RECEIVED <b>3/85</b>	
FUNCTIONAL CODE	ORGANIZATION CODE	PROJECT CODE	TRAVEL YEAR	TRAVEL PERIOD	BUREAU OR DIVISION	PROJECT OR OBJECT	GENERAL LEDGER ACCOUNT NUMBER	AMOUNT	CREDIT	DEBIT	GENERAL LEDGER ACCOUNT NUMBER	AMOUNT	CREDIT	DEBIT		
85C	15	09	30	00	05	71109	3530	090335	3000	00						
85C	15	09	30	00	05	71109	617	090335	6000	00						

DIAS ATU'S

**FINAIDS ATU'S**

FOR FINAIDS CODES ONLY														
ORGANIZATION CODE	PROJECT CODE	TRAVEL YEAR	TRAVEL PERIOD	BUREAU OR DIVISION	PROJECT OR OBJECT	GENERAL LEDGER ACCOUNT NUMBER	PRIMARY DOCUMENT REFERENCE		SECONDARY DOCUMENT REFERENCE		FPU NUMBER	G/L ACCOUNT NUMBER	G/L ACCOUNT CREDIT (DEBIT)	AMOUNT
							TYPE	NUMBER	TYPE	NUMBER				
MG	1598	30	01	00	71250	3163	V	21.5.1912	V	21.5.4592		3530	612	3000

Property Donated to OGAs. The asset account will be reduced for the amount of property donated.

FINAIDS ATU'S

3. Property Donated to OGAs. The asset account will be reduced for the amount of property donated.

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD COM 201 (Rev. 6-67)										GENERAL LEDGER JOURNAL VOUCHER					DATE RECEIVED <b>3/85</b>	
FUNCTIONAL CODE	ORGANIZATION CODE	PROJECT CODE	TRAVEL YEAR	TRAVEL PERIOD	BUREAU OR DIVISION	PROJECT OR OBJECT	GENERAL LEDGER ACCOUNT NUMBER	AMOUNT	CREDIT	DEBIT	GENERAL LEDGER ACCOUNT NUMBER	AMOUNT	CREDIT	DEBIT		
85C	15	09	30	00	05	71109	617	090337	6000	00						
85C	15	09	30	00	05	71109	3530	090337	6000	00						

DIAS ATU'S

FOR FINAIDS CODES ONLY														
ORGANIZATION CODE	PROJECT CODE	TRAVEL YEAR	TRAVEL PERIOD	BUREAU OR DIVISION	PROJECT OR OBJECT	GENERAL LEDGER ACCOUNT NUMBER	PRIMARY DOCUMENT REFERENCE		SECONDARY DOCUMENT REFERENCE		FPU NUMBER	G/L ACCOUNT NUMBER	G/L ACCOUNT CREDIT (DEBIT)	AMOUNT
							TYPE	NUMBER	TYPE	NUMBER				
MG	1598	30	01	00	71250	3163	V	21.5.1914	V	21.5.4593		6132	3530	6000

FINAIDS ATU'S

3-D-4. Property Received by Donation Other than from OGA's. The asset account will be increased for the amount of the property received by donation.

**DIAS ATU'S**

DEPARTMENT OF TRANSPORTATION U S COAST GUARD (Comptrol 1200 6-67)										GENERAL LEDGER JOURNAL VOUCHER					DATE RECORDED	
PROJECT CODE	ACTIVITY CODE	FUNCTION CODE	FISCAL YEAR	APPROPRIATION	OBJECT CLASS	AMOUNT ON BUDGET	GENERAL LEDGER ACCOUNT NUMBER	AMOUNT	DATE	TIME	PERIOD	PERIOD				
85C	15	09	43	00	00	71109	3530	090	338	7000	00					
85C	15	09	43	00	00	71109	6524	090	338	(7000)	90					

DIAS ATU'S

FOR FINAIDS CODING ONLY																	
YEAR	CONTR	ACTIVITY	FUNCTION	FISCAL	APPROPRIATION	PROJECT	OBJECT	PRIMARY DOCUMENT REFERENCE		SECONDARY DOCUMENT REFERENCE		STW NUMBER	G/L ACCOUNT NUMBER	G/L ACCOUNT CREDIT (AMOUNT)	AMOUNT		
								NUMBER	NUMBER	NUMBER	NUMBER						
MG				15	09	30	05	00	70250	3163	✓	215.1015	✓	215.4585	3530	6524	7000

Property Loaned to Others. The asset account will be reduced

FINAIDS ATU'S

5. Property Loaned to Others. The asset account will be reduced for the amount of property loaned.

DEPARTMENT OF TRANSPORTATION U S COAST GUARD (Comptrol 1200 6-67)										GENERAL LEDGER JOURNAL VOUCHER					DATE RECORDED	
PROJECT CODE	ACTIVITY CODE	FUNCTION CODE	FISCAL YEAR	APPROPRIATION	OBJECT CLASS	AMOUNT ON BUDGET	GENERAL LEDGER ACCOUNT NUMBER	AMOUNT	DATE	TIME	PERIOD	PERIOD				
85C	15	09	43	00	00	71109	3140	090	336	6500	00					
85C	15	09	43	00	00	71109	3530	090	336	(6500)	00					

DIAS ATU'S

FOR FINAIDS CODING ONLY																	
YEAR	CONTR	ACTIVITY	FUNCTION	FISCAL	APPROPRIATION	PROJECT	OBJECT	PRIMARY DOCUMENT REFERENCE		SECONDARY DOCUMENT REFERENCE		STW NUMBER	G/L ACCOUNT NUMBER	G/L ACCOUNT CREDIT (AMOUNT)	AMOUNT		
								NUMBER	NUMBER	NUMBER	NUMBER						
MG				15	09	30	05	00	70250	3163	✓	215.1016	✓	215.4587	3140	3530	6500

FINAIDS ATU'S

3-D-6. Borrowed Equipment. Equipment will be recorded at the book value agreed upon by the transferee and the transferor or the estimated market value at the time of acceptance.

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-191 (Rev. 6-67)				GENERAL LEDGER JOURNAL VOUCHER					DATE 3/85	
TRANSLATION CODE	APPROVAL CODE	GENERAL LEAD CODE	GENERAL LEAD CLC	GENERAL LEAD UNIT	DEPARTMENT OF TRANSPORTATION PROJECT NUMBER	PROJECT NUMBER	GENERAL LEDGER ACCOUNT NUMBER	GENERAL LEDGER ACCOUNT NUMBER	DEPARTMENT CREDIT AMOUNT	
85C	13	09	43	00	00	71109	3530	090339	7	100 00
85C	15	09	43	00	00	71109	3650	090339	(7)	100 00

DIAS ATU'S

VOUCHER CODE	GENERAL CODE	APPROVAL CODE	GENERAL LEAD CODE	GENERAL LEAD CLC	GENERAL LEAD UNIT	PROJECT NUMBER	PROJECT NUMBER	COST A/C	OBJECT CLASS	PRIMARY DOCUMENT REFERENCE		SECONDARY DOCUMENT REFERENCE		VOLUME NUMBER	G/L ACCOUNT NUMBER	G/L ACCOUNT CREDIT (AMOUNT)	AMOUNT
										FORM	NUMBER	FORM	NUMBER				
										31	32	44	44				
			1598	30	43	00	70250	3143	✓	2151017	✓	2154588		3530	3650	7100	

FINAIDS ATU'S

3-D-7. Transfers. The amount of property transferred between Coast Guard ATUs will be ITV'd and recorded as follows:

a. Transferor.

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CC-210 (Rev. 6-67)										GENERAL LEDGER JOURNAL VOUCHER				DATE 3/85	
FUNCTION CODE	ACTIVITY CODE	PROJECT CODE	PROGRAM YEAR	PROJECT YEAR	GENERAL LEDGER ACCOUNT NUMBER	GENERAL LEDGER NUMBER	GENERAL LEDGER ACCOUNT NUMBER	GENERAL LEDGER NUMBER	GENERAL LEDGER ACCOUNT NUMBER	GENERAL LEDGER NUMBER	AMOUNT	CREDIT	DEBIT	AMOUNT	CREDIT
85C	15	0930	00	05	71109	91X	090330	7000	00						
85C	15	0930	00	05	71109	3530	090330	(7000)	00						

DIAS ATU'S

**FINAIDS ATU'S**

FOR FINAIDS CODING ONLY															
YEAR	CODE	PROJECT	YEAR	YEAR	PROJECT	CLASS	CLASS	PRIMARY DOCUMENT REFERENCE		SECONDARY DOCUMENT REFERENCE		ITV NUMBER	G/L ACCOUNT	G/L ACCOUNT CREDIT (IMP)	AMOUNT
								TYPE	NUMBER	TYPE	NUMBER				
16		159830	05	00	70250	3163	✓	215.130	1	✓	215.4589	S1301	91X	3530	7000.00

FINAIDS ATU'S

b. Transferee.

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CC-210 (Rev. 6-67)										GENERAL LEDGER JOURNAL VOUCHER				DATE 3/85	
FUNCTION CODE	ACTIVITY CODE	PROJECT CODE	PROGRAM YEAR	PROJECT YEAR	GENERAL LEDGER ACCOUNT NUMBER	GENERAL LEDGER NUMBER	GENERAL LEDGER ACCOUNT NUMBER	GENERAL LEDGER NUMBER	GENERAL LEDGER ACCOUNT NUMBER	GENERAL LEDGER NUMBER	AMOUNT	CREDIT	DEBIT	AMOUNT	CREDIT
85C	15	0930	00	05	71109	3530	090331	5000	00						
85C	15	0930	00	05	71109	91X	090331	5000	00						

DIAS ATU'S

FOR FINAIDS CODING ONLY															
YEAR	CODE	PROJECT	YEAR	YEAR	PROJECT	CLASS	CLASS	PRIMARY DOCUMENT REFERENCE		SECONDARY DOCUMENT REFERENCE		ITV NUMBER	G/L ACCOUNT	G/L ACCOUNT CREDIT (IMP)	AMOUNT
								TYPE	NUMBER	TYPE	NUMBER				
16		159830	05	00	70250	3163	✓	215.2306	1	✓	215.4589	T2306	3530	91X	5000.00

FINAIDS ATU'S

3-D-8. Disposals. Commander (fac) and Commander (flp) will develop a workable flow of appropriate documents for disposals. GL account 8193 will be debited for the book value of property disposed of by means other than transfers to other Coast Guard ATU's or OGA's. Credit this account with the proceeds from the sale of GP property as well as other material adjustments.

DEPARTMENT OF TRANSPORTATION U S COAST GUARD CG-251 (Rev. 6-67)										GENERAL LEDGER JOURNAL VOUCHER				DATE: 3/85	
ACCOUNT CODE	DATE	AMOUNT	GENERAL LEDGER ACCOUNT	GENERAL LEDGER DEBIT	GENERAL LEDGER CREDIT	GENERAL LEDGER DEBIT	GENERAL LEDGER CREDIT	GENERAL LEDGER DEBIT	GENERAL LEDGER CREDIT	GENERAL LEDGER DEBIT	GENERAL LEDGER CREDIT	GENERAL LEDGER DEBIT	GENERAL LEDGER CREDIT	GENERAL LEDGER DEBIT	GENERAL LEDGER CREDIT
85C	1509	48000.00	71109	8193	090236	6000.00									
85e	1509	48000.00	71109	3530	090236	(6000.00)									

DIAS ATU'S

FOR FINAIDS GOINGS ONLY																	
LINE	CODE	DATE	AMOUNT	PROJECT	COST	CLASS	PRIMARY DOCUMENT REFERENCE		SECONDARY DOCUMENT REFERENCE		STY NUMBER	GL ACCOUNT			AMOUNT		
							TYPE	NUMBER	TYPE	NUMBER		03	05	07			
16		159630	0600	7020	2163	✓	215	1020	✓	215	4591		8193	3530	6000.00		

FINAIDS ATU'S

E. Subsidiary Supporting Record and Reconciliation.

- Subsidiary Record Defined. The detailed supporting records to GL Account 3530 are the Coast Guard's PPA system and are maintained independently of general ledger reports. Designated custodians code input for the Personal Property Accountability System stating their accountable property line items. This system provides a capitalization report which highlights that property with a unit value meeting capitalization criteria.
- Reconciliation of General Ledger Balances with Subsidiary. The accounting office will reconcile the capitalization report to GL Account 3530 quarterly. This report may be obtained at accounting offices by contacting Commandant (G-FLP) or Commander (flp). Other reports are available from the PPA system and may assist the reconciliation process.

3-E-3. Reconciliation Method. The accounting office will determine any capitalization report change from the previous quarter and compare it to journal entries for acquisitions and disposals for the current quarter.

a. Eliminating Differences.

- (1) Differences can be narrowed to a particular cost center by examining the cost center on the accounting documents supporting the journal entries with the change by OPFAC from the last two Capitalization Reports.
- (2) Unaccounted for differences should be researched by the Property Officer for that particular OPFAC to determine document references.
- (3) This unaccounted for difference should be the basis for adjusting GL Account 3530 with an offset to GL Account 8193.

b. Accounting office personnel shall establish a procedure to regularly remind the custodians to update the PPA system for acquisitions and removals on a regular basis. This process is necessary to minimize the burden of reconciliations.

F. Physical Inventory.

1. Inventory Property. A physical inventory will be taken when a property custodian changes or every three years, whichever comes first.
2. Accounting Adjustments Required. When a physical inventory is taken, adjustments in the balance of GL Account 3530 may be required. Major differences will be resolved and appropriate accounting entries recorded at the cost center level. Those differences may be due to improperly recorded or unrecorded items. Without regard to the cost center, unresolved items will be applied to GL Account 8193, Net Cost of Other Property Write-Offs. Adjustments of this type must be personally approved by the Comptroller.

CHAPTER 4. FIXED ASSETS - OTHER PERSONAL PROPERTY

A. Fixed Asset Classifications. To Be Published

B. Vessels.

1. Documentation of Accounting Requirements.

- a. Purpose. This section provides the accounting requirements for capitalization of vessels and defines the means to link with Commandant (G-OP) and the Register of Cutters Report (CG-197). This report is provided annually to Commandant (G-FAC).
- b. Valuation. The capitalized value of vessels owned by the Coast Guard will be maintained in GL Account 3510, Vessels, in Headquarters accounting records. Recorded value will include all machinery, fixtures and allowance list spares. Debit this account when the vessel is placed in commission or service; credit the account upon the vessel's release.
- c. Asset Changes.
  - (1) Vessels Acquired. During the acquisition process, procurements and expenditures will be accumulated in GL Account 4510, Vessels Acquisitions In Process. Upon notification of a vessel being capitalized in CG-197, GL Account 4510 will be credited and GL Account 3510 will be debited.
  - (2) Disposal. Upon notification that a vessel has been decommissioned, GL Account 3510 will be credited and GL Account 8193, Net Cost of Other Property Write-Off, will be debited.
- d. Subsidiary Record. Report 102A is the subsidiary record maintained by the vessel's OPFAC number.

C. Aircraft.

1. Documentation of Accounting Requirements.

- a. Purpose. This section provides the accounting requirements for the capitalization of aircraft and defines the means to link with Commandant (G-OSR) and the Quarterly Aircraft Inventory Report.

- 4-C-1. b. Valuation. The capitalized value of aircraft is maintained by aircraft type in GL Account 3520 in the Headquarters accounting records. Value will be based on the expenditures incurred in producing the aircraft. The recorded value will include all local equipment and backup spares, except ground support equipment.
- c. Asset Changes.
- (1) Aircraft Acquired. During the acquisition process procurements and expenditures shall be accumulated in GL Account 4520, Aircraft Acquisition In Process. When notified an aircraft is capitalized in the Quarterly Aircraft Inventory Report, credit GL Account 4520 and debit GL Account 3520.
  - (2) Disposal. When an aircraft is decommissioned or destroyed, GL Account 3520 will be credited; GL Account 8193, Net Cost of Other Property Write-Off, will be debited.
- d. Subsidiary Record. A subsidiary record by aircraft type is maintained on the Report 102A. See Part II, paragraph 4-F-3 of this manual for further details.

D. Boat Accountability.

1. Documentation of Accounting Requirements.

- a. Purpose. This section provides accounting requirements for capitalization of boats and defines the means to link with the Boat Administration and Management System (BAMS).
- b. Discussion.
  - (1) The BAMS Inventory of Boats. This inventory is the accounting property record for boats owned by the Coast Guard.
  - (2) Standard Cost Value. The balance of GL Account 3540, Boats, will be verified to the extended standard cost value in the Quarterly Inventory of Boats. Research the difference and make appropriate summary adjustments. Standard costs will be developed jointly by Commandant (G-O) and Commandant (G-FAD).
- c. Accounting Processes.
  - (1) New Procurement. New procurements will be capitalized to GL Account 3540. A standard value will be established for each type of boat. If necessary, adjustments to standard values will be made and recorded to GL Account 81XX - Current Cost. Revisions to standard value must be reported to the accounting offices so appropriate adjustments to the capitalized value can be made.

- 4-D-1. c. (2) Transfers. Transfer of boats from one district to another, and disposals will be recorded to GL Account 3540 using standard value.
- (3) The Quarterly Inventory of Boats. The Quarterly Inventory of Boats will be compared to the GL Account 3540 balance. Research differences and make appropriate adjustments.
- d. Subsidiary Record. Boats will be recorded on the books of each accounting office using the OPFAC number of the boat's location. Each district accounting office is responsible for the reconciliation of the boat inventory with the GL Account 3540 balance.

2. Vacant.

| E. Small Arms Asset Accountability.

| 1. Documentation of Accounting Requirements.

- | a. Purpose. This section provides the accounting requirements for the capitalization and control of Small Arms. This includes supporting detail and property record reconciliation.
- | b. Discussion. The U.S. Navy maintains life cycle serial number control of the Small Arms system. This is an automated inventory system which produces inventory control reports including: (1) an Annual Activity Report (R-865), and (2) the Coast Guard Small Arms Report (R-866).
- | c. Responsibility. Commandant (G-ODO) is responsible for procuring weapons and maintaining allowance list control over Small Arms. The Ordnance Manual contains quantities of essential items of ordnance equipment, supplies and materials required for effective mission performance. The allowance list also provides the authority to requisition stock, store, and issue items.
- | d. Small Arms Defined. All rifles, pistols, revolvers, line throwing guns, pyrotecnic pistols, and other hand or shoulder-fired firearms, up to, and including .50 caliber.

| 2. Account Maintenance.

- | a. Responsibility. GL Account 3550 will be maintained by CG Headquarters only. The Naval Weapons Support Center furnishes a copy of the CG R-866 Report, to Commandant (G-FAC) on a quarterly basis.

- | 4-E-2. b. Initial Capitalization. The CG Small Arms Report, R-866  
| will be the basis for the initial capitalization for Small  
| Arms. The accounting entry will be a debit to GL Account  
| 3550, Small Arms, and a credit to GL Account 6524,  
| Capital-Adjustment, Other Property Assets.
- | c. Account Maintenance in Subsequent Quarters. For  
| successive quarters, adjusting entries will be necessary  
| to reduce or increase the asset account and record the  
| offsetting reductions or increase to expenses based on the  
| changes in book value recorded in the CG R-866 report. (To  
| record the increase in the value of the asset account.  
| debit GL Account 3550, Small Arms, and credit GL Account  
| 8193, Current Costs-Net Cost of Other Property  
| Written-Off. To record the decrease in the value of the  
| asset account, debit GL Account 8193 and credit GL Account  
| 3550.
- | 3. Repair and Exchange Costs. Repair and other costs incidental  
| to the exchange of weapons will be charged to the current  
| operating expenses of the benefitting unit.
- | 4. Field Accounting Entries for New Acquisitions. Expenditure  
| for new acquisitions will be recorded to GL Account 8110,  
| Current Cost-Operating Expenses. No field entry will be  
| recorded for the individual disposals of Small Arms.
- | 5. Inventory Control. During the second quarter of each fiscal  
| year, the Activity Inventory Report, R-865 is issued to units  
| for verification of inventories on hand. This report lists  
| Small Arms assigned to that unit by stock number, price, and  
| serial number. This report is used for reconciliation with  
| Small Arms equipment on hand.

F. Vehicles.

1. Documentation of Accounting Requirements.
- a. Purpose. This section gives the accounting requirements  
for the capitalization of vehicles and defines the means  
to link with Commandant (G-ECV) and the Acquisition and  
Disposal Report. (CG-4327).
- b. Discussion. The capitalized value of vehicles will be  
maintained in GL Account 3560 by the local accounting  
office.

4-F-1. c. Accounting Processes.

- (1) New Procurements. The capitalized value is obtained from procurement records where available. If not available, Commander (ecv) records will be used.
- (2) Disposals. When notified that a vehicle was disposed of, credit GL Account 3560 and "Net Cost of Other Property Write-Off," GL Account 8193.

G. Electronic Equipment Accountability. To Be Published

H. Navigational Aids. To Be Published

I. Coast Guard-Owned Personal Property in Possession of Contractors.

1. Accounting Control. Establish and maintain a separate GL Account for the value of capitalized property in the possession of contractors.
2. GL Account 3640. For use at all Coast Guard accounting offices where contractor-held property is authorized. Record fixed assets meeting the general capitalization criteria shown in paragraph 3 below.
3. Capitalization Amount. The dollar value used to record Coast Guard-owned personal property in possession of contractors will be the asset acquisition value, except where standard rates are used for a particular class of fixed assets (i.e., small boats).
4. Forward Documents to Applicable Accounting Office. Within five days of shipment, all documents concerning the transfer of Government property to and from contractors are to be forwarded to the receiving accounting office. This includes shipping documents, notices of contractor acquisitions, physical inventory reports, annual financial reports and transfer and disposal documents.
5. Documentary Support. The balance of GL Account 3640 will be supported by documents maintained in a permanent case-by-case property control file. The documents provide background and specifics regarding the asset transfer and will be safeguarded in Commandant (G-FAC) or Commander (fac).
6. Subsidiary Records. At this time, no formal subsidiary ledger is necessary.

- 4-I-7. Confirmation. The value of all property in custody during the third quarter of the fiscal year must be confirmed in writing by Commandant (G-FAC) or Commander (fac) to the contractor via the fund administrator and contracting offices.
8. Reconciliation. Accounting will reconcile the detail document control file to the GL Account 3640 balance at the end of each quarter. During the third quarter, verify the detail document file with the contracting offices confirmation letters. Differences will be investigated and appropriate action taken.

PART XI-COAST GUARD  
ACADEMY

PART XI FORMERLY SECTION M

ACCOUNTING - COAST GUARD ACADEMY

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CHAPTER 1. INTRODUCTION TO ACCOUNTING - CADET FUND

A. General. Pay and allowances accruing to Coast Guard cadets are controlled by the Superintendent, Coast Guard Academy, to ensure that each cadet will have sufficient funds to meet personal expenses while at the Academy and enough savings to purchase commissioned officer's outfit when graduated. To provide data for management control and accounting for cadet funds consistent with the Coast Guard system of accounts maintained for governmental and quasi-governmental funds, an official deposit fund account is established in the U.S. Treasury, titled "69X8428, Coast Guard Cadet Fund." Effective 1 June 1986, accounting for the Coast Guard Academy Athletic Association funds was transferred to the Non-Appropriated Fund Activities (NAFA). Some sources of revenue and types of disbursements from the cadet fund are as follows:

1. Revenue.

Cadet Funds.

- (1) Initial deposit of \$1000 by cadet from personal funds at time of admission to the Academy.
- (2) Monthly net pay and allowances accruing to cadets.
- (3) Advance pay to purchase initial uniform and equipment.
- (4) Payments to cadets for travel to the Academy.
- (5) Sale of clothing by cadets of one class to cadets of another class.

2. Disbursements

Cadet Funds.

- (1) Uniforms and other required clothing.
- (2) Textbooks and equipment.
- (3) Tailor services.
- (4) Personal cash allowances.
- (5) Barber services.
- (6) Sundry personal expenses.

1-B. Cadet Finance System. The Cadet Finance System (CFS) allows the Cadet Finance Office (CFO) to maintain all revenue and expenses for all cadets enrolled at the U.S. Coast Guard Academy. The system processes expenses incurred by cadets and payroll receipts paid to cadets. The system is comprised of screen programs, batch programs and General Ledger Programs:

1. Screen programs allow the CFO or vendors (Clothing Locker, the Bookstore and Barry's Cleaners) to enter journal voucher entries on the cadet data base. The CFO enters monthly payroll and monthly expenses for all cadets.
2. The batch programs (namely expense and payroll journal entries) read the journal entries on the data base and create diskfiles, which are read by the General Ledger Programs. Reports from these batch programs allow the CFO to review and check all amounts before they are used in the General Ledger master files. Other batch programs produce monthly statements, payroll reports, expense reports and tax information. One batch program (new class and new cadet accounts) creates diskfiles and works with several Job Control Language (JCL) programs, which create, maintain and relate accounts in the General Ledger Program.
3. In the CFS, the General Ledger Programs maintain all the cadet accounts and enter journal entries from the diskfiles. One program (updates year-to-date transaction file) deletes all monthly files and adds these files to year-to-date files, using a control card to select the period(s) to be copied.

CHAPTER 2. ACCOUNTING CLASSIFICATION - CADET FUND

- A. General. Classify accounting documents by type of expenditure, revenue or applicable general ledger account.
- B. Coding Accounting Documents. Indicate code numbers for the various types of account classifications on accounting documents in lieu of using account titles. Examples of coding are:
  - 1. Cadet Expenditures.

<u>Admin.</u> <u>Code</u>	<u>Target</u> <u>Unit</u>	<u>Class</u>	<u>Cadet</u> <u>Expenditures</u>	<u>Type of</u>
	60		87	21
60-8721				
Academy				
Cadet class of 1987				
Federal Withholding				

2-C. Definitions-Expenditure Accounts. Use four-digit code numbers shown below to indicate the various types of expenditure.

1. General. The first two digits designate the class year, (e.g. for 1987 graduating class show "87", for 1988 show "88", etc., and for Cadet Equity General (Cadet Activities) show "00".) The last two digits designate the type of expenditure.

<u>Expenditure Code</u>	<u>Description</u>
8720	Total Deductions/Expenses
8721	Federal Withholding
8722	State Withholding
8723	Federal Insurance Contribution Act (FICA)
8724	Serviceman's Group Life Insurance (SGLI)
8725	Checking Account Deposit (Allowance)
8726	Investment Account Deposit (Savings)
8727	Savings Bonds
8728	New York State Withholding
8731	Cleaning Services
8732	Textbooks/Exchange
8733	Clothing Locker
8734	Barber Charges
8735	Insurance
8736	Class Dues
8738	Uniforms
8739	Government Loan Repayment
8741	Miscellaneous Services
8742	Miscellaneous Expenses
8743	Cadet Activities Expenses
8744	Liquidation of Indebtedness
8745	Terminal Pay
8746	Rings
8747	Used Clothing
8748	Eyeglasses/contact lenses
8749	Photographs

2-D. Definitions Revenue Accounts.

1. General. Use four-digit code numbers shown below to indicate the various types of revenue or receipts for the Cadet accounts.
  - a. Class. The first two digits designate the class year, (e.g. for 1987 graduating class show "87").
  - b. Types of Revenue. The second two digit designate types of revenue as follows.

<u>Revenue Code</u>	<u>Description</u>
8710	Total Receipts
8711	Base Pay
8712	Commission Rate
8713	Interest Earned
8714	Entrance Deposit/Scholarships
8715	Travel Pay Earned
8716	Government Loan Received
8717	Used Clothing Credit
8718	New York Federal Wages
8719	Miscellaneous Receipts
8782	Transfer Savings to Treasury Account

CHAPTER 3. CHART AND DEFINITION OF GENERAL LEDGER ACCOUNTS - CADET FUND

A. Chart of General Ledger (GL) Accounts. This chapter prescribes the chart and definition of general ledger accounts used in accounting for the Coast Guard Cadet Fund. Maintain accounts as follows in a separate self-balancing general ledger under Symbol 69X8428 - Coast Guard Cadet Fund.

1. 2000-2999 Current Assets.

2100 Cash

2120 Funds With U.S. Treasury

2130 Cash Activity Reported on SF-224

2300 Accounts Receivable

2490 Cash Advances

2700 Investments

2. 4000-4999 Deferred and Undistributed Charges.

4800 Clearing Accounts

4810 Expenditure Clearing Account

4860 Undistributed Voucher Payments

3. 5000-5999 Liabilities.

510X Accounts Payable

5110 Accounts Payable - Schedules In transit to Disbursing  
Office

5500 Advances Payable - Cadets

4. 6000-6999 Capital and Equity.

6001 Cadet Equity - Individuals

6002 Cadet Equity - General (Cadet Activities)

6004 Cadet Funds - Savings Program

6310 Expenditures - Cadets

6529 Capital - Invested and Donated - Adjustments - All other

3-A-5. 8000-8999 Costs.

811X Current Costs

6. 9000-9999 Reciprocal Accounts.

99XX Reciprocal Account - Other Transfers

B. 2100 Cash. Maintain separate accounts under this account group as follows:

1. 2120 Funds with U. S. Treasury. For Commandant (G-FAC) use only. The debit balance in this asset account represents the undisbursed balance of the Cadet Fund.

- a. Debit this account for amounts of repayments reported by Authorized Disbursing Officers (ADOs) on Statement of Transactions (SF-224).
- b. Credit this account for amounts of disbursements reported by ADOs on SF-224. At the end of each month, journal entries are made to record in GL account 2130 that month's net disbursements as reported on the SF-224.

2. 2130 Cash - Activity Reported on SF-224. The balance of this account represents the cash activity that has been reported on all SF-224 Statement of Transactions prepared for the fiscal year to date.

C. 2300 Accounts Receivable. The debit balance of this asset account represents amounts: (1) due the Cadet Fund from the Operating Expense Appropriation for earned but unpaid net pay and allowances of cadets; (2) due for overpayments or erroneous payments made from the Cadet Fund; and (3) due the Cadet Fund for other reasons.

1. Debit this account for amounts posted to Cadet Account Control (CG ACAD-102) column 4, representing amounts due the Cadet Fund.
2. Credit this account for amounts collected as shown on the Collection Register (CG-3144), columns 8,10,13 or 16.
3. Support the balance of this account with document file.

- 3-D. 2490 Cash Advances. The debit balance of this asset account represents all balances due the Cadet Fund for advances made to individuals.
1. Debit this account for amount of vouchers paid covering advances to individuals.
  2. Credit this account for amounts of advances refunded to and deposited by collection clerk to credit of the Cadet Fund and for amount of properly supported expenditures from amounts advanced.
  3. Support the balance in this account by a document file of forms used for making this advance.
- E. 2700 Investments. The debit balance of this asset account represents the value of stocks, bonds or other investments acquired by the Cadet Fund.
1. Debit this account with the value of stocks, bonds or other investments acquired.
  2. Credit this account with value of stocks, bonds or other disposed investments.
- F. 4800 Clearing Accounts. Postings are made to this group of accounts from different media, the offsetting debits and credits being posted to the accounts to determine whether or not the two media are in agreement. The total monthly debits posted to expenditure, revenue and collection clearing accounts must equal the total monthly credits. Balances must zero at month-end. Maintain separate accounts as follows:
1. 4810 Expenditure Clearing Account.
    - a. Debit this account for monthly net total of accrued expenditures recorded to the Cadet Account Control (CG ACAD-102), column 3.
    - b. Credit this account for monthly net total of cadet equity -individuals (decrease), column 6.
  2. 4860 Undistributed Voucher Payments.
    - a. Debit this account for amounts of collections recorded in the Collection Register (CG-3144).
    - b. Credit this account for total amount of Receipts and Repayments shown on the Cash Control - Deposit Funds and Other Accounts (CG-4411).

3-G. 5000 Accounts Payable.

1. 510X Accounts Payable. The credit balance of this liability account represents the amount payable to appropriations, other government agencies, private organizations, individuals, firms or corporations. Debit this account for amounts of disbursement documents recorded on the Cash Control - Deposit Funds and Other Accounts covering payments from the Cadet Fund. Credit this account for amount of accrued expenditures recorded to Cadet Account Control. Support the balance with document file.
2. 5110 Accounts Payable - Schedules in Transit to Disbursing Office. The balance of this account represents the amount of Voucher and Schedule of Payments, certified to the ADO but unpaid at the month-end. See chapter 4 of this Part.

H. 5500 Advances Payable - Cadets.

1. The credit balance of this liability account represents the unliquidated balance due to the Operating Expense Appropriation by cadets for advance purchase of initial clothing and equipment.
2. Debit this account for: (1) amount of clothing advance checkage posted to Cadet Account Control and (2) amount of unliquidated advance outstanding against separated cadets (voluntarily and involuntarily).
3. Credit this account for amount advanced to cadets for clothing and equipment posted to the Cadet Account Control (CG ACAD-102).
4. Reconcile account balance with amount of "Unliquidated Advance" shown on Payroll Register, line 7, column (r).

I. 6000 Capital and Equity.

1. 6001 Cadet Equity - Individuals. This account balance represents the equity of cadet corps in the Coast Guard Cadet Fund. The equity of cadets is increased by: (1) pay and allowances accrued (gross less Income Tax and FICA Tax) and (2) deposit by cadet of \$1000 on entering the Academy. The equity of cadets is decreased by amounts of expenditures accrued against the fund on behalf of the cadets.

- 3-I-2. Debit this account for amount of accrued expenditures charged to accounts of individual cadets as posted to Cadet Account Control (CG ACAD-102).
3. Credit this account for: (1) pay and allowances earned by cadets (gross less Income Tax and FICA Tax); (2) amount deposited by cadets on entering the Academy to the Cadet Fund as posted to Cadet Account Control; and (3) amount of unliquidated advance outstanding against separated cadets (voluntarily and involuntarily). Support balance in this account by separate Data Processing (DP) summary lists for each cadet.

J. 6002 Cadet Equity - General (Cadet Activities).

1. The credit balance in this account represents the amount in the Cadet Fund not identifiable to individual accounts. Use this account to:
  - a. Round off amounts when making proration of expenditures to individual cadets.
  - b. Record amounts of assessments against individual cadets to support Cadet Activities.
  - c. Record amounts donated from the Academy Morale Fund to help support Cadet Activities.
  - d. Record accrued expenditures when accrual is nominal in amount and does not warrant proration to each cadet's account.
  - e. Record other accrued expenditures for Cadet Activities as authorized by Commandant of Cadets.
2. Debit this account for the amount of accrued expenditures as specified in 3-J-1.d. and e. above. Make entry from Cadet Account Control (CG ACAD-102).
3. Credit this account for: (1) differences in amount of accrued expenditures and amount charged to individual cadet accounts; (2) amounts assessed against individual cadets to support Cadet Activities; and (3) amounts donated from Academy Morale Fund to help support Cadet Activities. Make entry from Cadet Account Control (CG ACAD-102).

3-K. 6004 Cadet Funds - Savings Program.

1. The Credit balance represents the savings of cadet corps at the Community Service Credit Union. The savings are increased by: (1) any additional deposits by the cadets and (2) any earned interest accrued to the account.
2. Debit this account for any withdrawals by the cadets.

L. 6310 Expenditures - Cadets.

1. The credit balance of this account represents the net of accrued expenditures less refunds processed for the current fiscal year from the Coast Guard Cadet Fund on behalf of cadets. Credit this account for the net total accrued expenditure journalized monthly from the Cadet Account Control (CG ACAD-102), column 3.
2. Close balance of this account at the end of each fiscal year by offsetting entry to account 6529 - Capital - Invested and Donated - Adjustments - All Other.

M. 6529 Capital - Invested and Donated - Adjustments - All Other.

1. The credit balance represents unclassified capital adjustment transactions, such as adjustments of prior year revenue.
2. Close nominal accounts into this account at the end of the fiscal year as provided in, Part IV, Chapter 10 of this Accounting Manual.

N. 9000 Reciprocal Accounts.

1. Reciprocal accounts are used for recording transfers between the Academy and other CG offices. For each debit on one set of books, there must be an offsetting credit on another set. Control is maintained over these transactions by Headquarters. Maintain accounts under this account group as follows:
  - a. 99XX Reciprocal Account - Funded Transfers. The balance of this account represents the net of all transfers to or from the Cadet Fund. Transfer entries to the account are the total monthly receipts and disbursements recorded and ITV's documenting inter-target unit transfers of inventory and voucher payments transferred. The Academy is responsible for initiating action required to clear the unreciprocated transactions. Each month, send a printout of this account to the Commandant (G-CAC).

CHAPTER 4. GENERAL BOOKS OF ACCOUNT - CADET FUND

- A. General. Maintain the following general books of account for the Coast Guard Cadet Fund: General Ledger; Expenditure Ledger; Cadet Account Control; and Cash Control - Deposit Funds and Other Accounts (CG-4411 Figure 4-1).
- B. General Ledger. Procedures in Part III, chapter 1 of this manual generally apply.
  1. Accounts. Maintain a set of separately balanced accounts as stated in chapter 3 of this Part.
  2. Vacant.
- C. Cadet Account Control (CG ACAD-102) See Figure 4-2.
  1. General. Maintain a CG ACAD-102 to provide:
    - a. A basic summary control over individual EAM cadet accounts.
    - b. A control over Cadet Equity General (Cadet Activities) account.
    - c. A basic summary control over documents lotted for posting to Cadet Expenditure Ledgers.
    - d. Source data for accumulating totals for specific types of transactions and for preparing summary OF-1017Gs for posting to general ledger accounts.
  2. Headings. Complete blocks in heading of each control record as shown in Figure 4-2.
  3. Columns. Record data in each column as follows:
    - a. Column (1) - Date. Enter date transaction is recorded.
    - b. Column (2) - Reference. Enter number of the lot to be recorded.
    - c. Column (3) - Accrued Expenditures. Enter in black ink the amount of accrued expenditures as shown on lot sheets covering expenditure documents affecting accounts of cadets. Distribute amounts posted in this column to columns (6), (9) or (10), as appropriate.

- 4-C-3. d. Column (4) - Accounts Receivable. Enter in black ink the amount of accounts receivable as shown on lot sheets covering documents evidencing amounts due to cadets. Distribute amounts posted to this column to columns (5), (7), (9) or (10), as appropriate.
- e. Column (5) - Cadet Equity - Individuals - Increase. Enter in black ink amounts that increase the equity of individual cadets. Include:
- (1) Deposit of \$1000 by cadets.
  - (2) Accrued net pay and allowances of cadets plus checkage for clothing and equipment.
  - (3) Unliquidated balance of advance for separated cadets as shown on Journal Voucher (OF-1017G) in Figure 4-3. Enter as offsetting entry to column (8).
- f. Column (6) - Cadet Equity - Individuals - Decrease. Enter increases of expenditures that decrease the equity of individual cadets.
- g. Column (7) - Advance Payable - Cadets - Increase. Enter increases to the \$600.00 advance to cadets for purchase of clothing and equipment.
- h. Column (8) - Advance Payable - Cadets - Decrease. Enter increases to amounts that liquidate the advance of pay made to cadets for purchase of clothing and equipment, i.e.:
- (1) The \$20.00 per month checkage from cadets pay and allowances.
  - (2) The unliquidated balance of advance for separated cadets as shown on (OF-1017G) Figure 4-3. Enter as offsetting entry to column (5).
- i. Column (9) - Cadet equity - General (Cadet Activities). Enter increases as credits and decreases in parentheses. Refer to chapter 3 of this Part for a description of the account.
- j. Columns (10) and (11) - Miscellaneous - Amount and Description. Use these columns to distribute amounts of Accrued Expenditures and Accounts Receivable where specific columns are not provided. Record in column (11) the general ledger account number to be debited or credited for amount entered in column (10).

4-C-4. Postings.

- a. Source of Data. Post all entries to control record from Document Lot Sheet (CG ACAD-101 Figure 4-7).
- b. Preparation of Document Lot Sheet. Group into lots all documents affecting accounts of individual cadets and for cadets - general. Prepare separate lot sheets for accrued expenditures and for accounts receivable. Number the lot sheets consecutively starting with 1 at beginning of each fiscal year.
  - (1) Accrued Expenditures. Change . column headings of CG ACAD-101 as shown in Figure 4-7. Record amounts in columns as follows:
    - (a) Accrued Expenditures. Enter amount of the accrued expenditure documents.
    - (b) Cadet Equity - Individuals. Enter amount of decrease to the equity of individual cadets. Support this column with a "Cadet Class List" showing amount chargeable to each cadet.
    - (c) Cadet Equity - General. Enter amount of increases or decreases to general ledger account Cadet Equity - General. Show amount of decreases in parentheses to innote credit.
    - (d) Illustrative Entries.

<u>Accrued Expenditures</u>	<u>Cadet Equity Individuals</u>	<u>Cadet Equity - General</u>
<u>1/</u> \$500.00	\$502.00	\$2.00
<u>2/</u> 100.00	100.00	
<u>3/</u> 7.50		(7.50)

- 1/ Invoice for \$500.00 - Prorated to individual cadet accounts \$502.00 as a result of rounding off amounts - Cadet Equity - General increased \$2.00 since amount of accrued expenditure is less than amount charged to cadets.
- 2/ Invoice for \$100.00 - Prorated to cadet accounts \$100.00.
- 3/ Invoice for \$7.50 not prorated to accounts of individual cadets.

4-C-4. b. (2) Accounts Receivable. Change column headings of CG ACAD-101 as shown in Figure 4-7. Record amounts in columns as follows:

- (a) Account Receivable. Enter amount of accounts receivable documents.
- (b) Cadet Equity - Individuals. Enter amount of increase to the equity of individual cadets.
- (c) Advance Payable - Cadets. Enter amount of increase or decrease to the advance payable account of cadets.
- (d) Illustrative Entries.

	Accounts Receivable	Cadet Equity Individuals	Advance Payable Cadets
<u>1/</u>	120,000.00		120,000
<u>2/</u>	6,000.00	6,000.00	
<u>3/</u>	13,770.00	19,770.00	6,000.00
<u>4/</u>	19,770.00	19,770.00	
<u>5/</u>		341.00	(341.00)

1/ Advance of \$600.00 to cadets for purchase of clothing and equipment.

2/ Deposit of \$300.00 by 20 cadets.

3/ Monthly payroll with advance of pay checkage.

Gross Pay	22,230.00
Withholding Tax	1,960.00
FICA	500.00
Advance Checkage	6,000.00
Net Pay	13,770.00

4/ Monthly payroll with not advance of pay checkage.

Gross Pay	22,230.00
Withholding Tax	1,960.00
FICA	500.00
Net Pay	19,770.00

5/ Use Journal Voucher to remove unliquidated balance of advance of pay for purchase of clothing and equipment in case of separated cadet.

NOTE: See Figure 4-5 for recordation of taxes, Insurance Payable and Cadet Accounts.

4-C-4. c. Check with Predetermined Totals. Use lot sheet to obtain predetermined totals of transactions affecting Expenditure Ledger accounts and individual Data Processing (DP) cadet accounts. If the lot sheet affects both accounts, prepare in duplicate and forward the original to the DP office with supporting cadet class lists, etc., for preparation of DP cards. Forward copy of lot sheet with supporting expenditure documents to Bookkeeping Machine Operator for entry to expenditure ledger accounts.

1. Individual Cadet Accounts. The Data Processing (DP) operator will:

- (a) Check the operator's totals with pre-determined totals;
- (b) Initial the lot sheet if in agreement and
- (c) Return the lot sheet and documents to the cadet control desk. If operator's totals and pre-determined totals do not agree, verify the DP cards and initiate action to bring totals into agreement. After necessary corrections have been made, initial the lot sheet and return to cadet control desk with documents.

2. Expenditure Ledger. Verify pre-determined totals as stated in Part III, chapter 6 of this manual.

d. Monthly Closing. At month-end, rule the control record, add the transaction columns and enter "Totals for the Month" on the first line following the last entry for the month. Make the following computation to determine the internal accuracy of the control: The totals of columns (3) - (4) + (5) - (6) + (7) - (8) + or - (9) + or - (10) = zero. On completion of this verification, draw a double line under monthly totals.

e. General Ledger Entries. After the control record has been closed and balanced, enter monthly totals to the general ledger using Journal Voucher (OF-1017G as shown in Figure 4-3, 4-4 and 4-6) prepared as follows:

DR: GL Account 811X - Current Costs - Operating Expense  
Costs (column 3)  
DR: GL Account 2300 - Accounts Receivable (column 4)  
DR: GL Account 5500 - Advances Payable - Cadets (column  
8)  
DR: GL Account 6001 - Cadet Equity - Individuals  
(column 6)  
DR: or CR: GL Account 6002 - Cadet Equity - General  
(column 9)

CR: GL Account 510X - Accounts Payable (column 3)  
CR: GL Account 5500 - Advances Payable - Cadets  
(column 7)  
CR: GL Account 6001 - Cadet Equity - Individuals  
(column 5)  
CR: GL Account 6310 - Expenditures - Cadets  
(column 3)

4-D.

Cash control - Deposit Funds and Other Accounts (CG-4411). Procedures in Part III, chapter 7 of this manual generally apply.

1. Heading and Columns. Complete blocks in heading and change column titles on Cash Control - Deposit Funds and Other Accounts (CG 4411) as shown in Figure 4-1.
2. Postings and Monthly Closing. Follow instructions provided in Part III, chapter 7 of this manual except as follows:
  - a. Column (9) - Receipt and Repayments. Enter each SF-215, SF-1081, and SF-1098 covering deposits to the Coast Guard Cadet Fund on behalf of cadets. Include:
    - (1) Deposit of \$1000.00 by cadets.
    - (2) SF-1081 covering \$600.00 advance to cadets.
    - (3) SF-1081 covering monthly net pay for cadets.
    - (4) All other collections, including return of overpayments, check cancellations, etc., on behalf of cadets.
  - b. Columns (10) and (11). Leave blank.
  - c. Column (6). Leave blank.
  - d. Column (7) - Disbursements in Transit. Make adjustment entry as stated in Part III, chapter 7 of this manual.
  - e. Column (14) - Cash Balance. Post the balance carried forward from the previous month as the first entry for each month. Add this to balance amounts entered to columns (9) and (12) and subtract amounts entered to column (8). The balance in this column shows the cash balance in the Cadet Fund for Cadets. Do not process disbursement documents that would overdraw the balance of this column. At month-end the balance shown in this column must equal the balance of GL Account 99XX.

4-D.3. General Ledger Entries. After the control record has been closed and balanced, enter the monthly totals of transactions in the general ledger using the OF-1017G to debit or credit accounts as follows:

a. Disbursements.

DR: GL Account 510X - Accounts Payable (column 5)  
DR or CR: 5110 Schedules in Transit to D.O. (column 6)

CR: GL Account 99XX - Reciprocal Account - Other Transfers

b. Receipts and Repayments.

DR: GL Account 99XX - Reciprocal Account - Other Transfers (column 9)

CR: GL Account 4860 - Undistributed Voucher Payments (column 14)





# JOURNAL VOUCHER

J. V. No. 60-12-45

Date .....

APPROPRIATION: 69X8428

REFERENCE	EXPLANATION	DEBIT	CREDIT
	<u>RECEIPTS &amp; REPAYMENTS</u>		
2300-61	Accounts Receivable - Cadet		<u>323,982.44</u>
2130-61	Funds w/U.S. Treasury - Cadet	<u>323,982.44</u>	
	<u>DISBURSEMENTS</u>		
5100-61	Accounts Payable - Cadet	<u>270,514.59</u>	
5119-61	Sch. in Transit to D.C. - Cadets	<u>198.20</u>	<u>51.00</u>
2130-61	Funds w/U.S. Treasury - Cadet		<u>270,661.79</u>
	To Record CG-4411 for the month		
	<b>TOTAL,</b>	<u>594,695.23</u>	<u>594,695.23</u>

Prepared by Mary Cash  
(Signature)  
Accountant  
(Title)

Approved by John Cash  
(Signature)  
Certifying Officer  
(Title)

Figure 4-3

JOURNAL VOUCHER

# JOURNAL VOUCHER

J. V. No. 60-12-46 ●

Date .....

APPROPRIATION: 69X8428 60-61

REFERENCE	EXPLANATION	DEBIT	CREDIT
811X	Current Costs - Cadets Accounts	<u>297,536.98</u>	
2300	Accounts Receivable	<u>341,519.85</u>	
5510	Advances Payable - Cadet (Government)	_____	
6001	Cadet Equity - Individuals	_____	
510X	Accounts Payable		<u>297,536.98</u>
5510	Advances Payable - (Government Agency)		_____
6001	Cadet Equity - Individuals 5100-2300	<u>297,536.98</u>	<u>341,519.85</u>
6310	Expenditures - Cadets                      5100		<u>297,536.98</u>
	To Post Cadet Account Control		
	Total _____		
<b>TOTAL,</b>		<b>936,593.81</b>	<b>936,593.81</b>

Prepared by *Mary Cook*  
(Signature)  
*S. S. Stewart*  
(Title)

Approved by *John Cook*  
(Signature)  
*Outgoing Officer*  
(Title)

Figure 4-4

JOURNAL VOUCHER

**JOURNAL VOUCHER**

J. V. No. 60-12-47

Date .....

APPROPRIATION: 60X8420 60-61

REFERENCE	EXPLANATION	DEBIT	CREDIT
8111	F.I.C.A. Tax	<u>25,437.99</u>	
8112	Withholding Tax	<u>23,591.00</u>	
8113	Insurance	<u>2,976.00</u>	
8114	State Tax	<u>2,614.16</u>	
5101	F.I.C.A. Payable		<u>25,437.99</u>
5102	Withholding Tax Payable		<u>23,591.00</u>
5103	Insurance Premiums Payable		<u>2,976.00</u>
5104	State Tax Payable		<u>2,614.16</u>
	To Record Taxes, Insurance Payable, Cadet Accounts		
	<b>TOTAL,</b>	<b>54,619.15</b>	<b>54,619.15</b>

Prepared by *W. J. Carr*  
 (Signature)  
*Accountant*  
 (Title)

Approved by *John Carr*  
 (Signature)  
*Accounting Officer*  
 (Title)

**JOURNAL VOUCHER**

J. V. No. 60-12-48

Date .....

APPROPRIATION: 69X8428 60-61

REFERENCE	EXPLANATION	DEBIT	CREDIT
2701	Cadet Fund Investment	<u>3,063.49</u>	
6004	Cadet Savings Investment		<u>3,063.49</u>
	Interest		
	Record Interest Earned & Distributed to Cadet Individuals Accounts		
2701		<u>48,465.00</u>	<u>1,700.00</u>
6004		<u>1,700.00</u>	<u>48,465.00</u>
	Savings Deposits & Withdrawals		
	<b>TOTAL,</b>	<b>53,228.49</b>	<b>53,228.49</b>

Prepared by W. W. East (Signature)  
Accountant (Title)

Approved by John East (Signature)  
Outgoing Officer (Title)

CADET ACCOUNTS  
DOCUMENT LOT SHEET

VENDOR NO. 33 SUBJECT CLOTHING STORE- SALES LOT NO. 2-048-87

	INCREASE		DECREASE	
	TR	SV	TR	SV
ACCRUED EXPENDITURES	695.17			
ACCOUNTS RECEIVABLE				
CADET EQUITY - GENERAL				
CADET EQUITY - INDIVIDUAL			695.17	
ADVANCE PAYABLE				
TRANSFER BETWEEN CLASSES				
CLASS EQUITY _____				
_____				
_____				
_____				
_____				
TOTAL			695.17	
DISTRIBUTION DOCUMENTS				
SCHEDULE/JOURNAL VOUCHER NO. 60- <u>69-87</u>	AMOUNT \$ 695.17		DATE	
SCHEDULE/JOURNAL VOUCHER NO. 60-	AMOUNT \$		DATE	
SCHEDULE/JOURNAL VOUCHER NO. 60-	AMOUNT \$		DATE	
SOURCE DOCUMENTS & MISC REFERENCE DATA				

CHAPTER 5. EXPENDITURES AND REVENUE - CADET FUND

- A. General. This chapter prescribes documents and procedures used for and recording:
1. Expenditures on an accrual basis.
  2. Accrued revenue.
  3. Payments and check cancellations.
  4. Collections.
  5. Transfers and adjustments to accounts.
  6. Fiscal year closing.
- B. Accrued Expenditures.
1. General. This section defines accrued expenditures, prescribes documents used for recording accrued expenditures and files to be maintained. Complete and process as prescribed in this chapter, except:
    - a. Accounts Payable Voucher or Voucher Posting Slip (CG-3117). Complete columns as follows:
      - (1) Target Symbol. Enter "60". See chapter 2 of this Part.
      - (2) Class and Unit Code for Cadet Accounts. Enter the last two digits of the Cadet Class year. See chapter 2 of this Part.
      - (3) Object Code. Enter code number assigned for the type of expenditure. See chapter 2 of this Part.
      - (4) Obligation Liquidation. Do not use these columns.
    - b. Miscellaneous Accrued Expenditure. (CG-3090). Enter required account classification data as stated in paragraph 5-B-1.a(2) above for CG-3117.

5-B-2. Cadet Class List.

- a. Definition. A pre-printed list by cadet class showing cadet code number and name followed by blank columns.
- b. Support to Accrued Expenditure Documents. Use a cadet class list to support each accrued expenditure document affecting individual cadet accounts. Amounts prorated to cadets on the class list may not always equal amount of the accrued expenditure document due to rounding off amounts. Prepare Documents Lot Sheet (CG ACAD-101 Figure 4-7 in Chapter 4) from accrued expenditure document and cadet class list.

3. Payments to Cadets.

- a. General. There are three types of payments to cadets:  
(1) cash allowance - regular pay; (2) cash allowance - other; and (3) terminal payments. See chapter 2 of this Part.
- b. Support for Payments to Cadets. Support payments to cadets with a class list. Prepare an original and one copy to show:
  - (1) Cadet's code number.
  - (2) Cadet's name.
  - (3) Amount.
  - (4) Blank space for cadet's signature. Show on the class list a total for each class. Number each page of the class list beginning with 1 and continuing in consecutive order through the last page.
- c. Preparation of Voucher and Schedule of Payments (SF-1166). Using class list as stated in paragraph 5-B-3.b above, prepare SF-1166 to cover payments to cadets showing charge to symbol 69X8428. Insert data in body of SF-1166 as follows:

5-B-3. c. (cont'd)..

Bureau Vchr. No. (6)	Payee and Address, Invoice No. or Other Identification (2)	Amount (3)	DO Check No. (4)
	Regular Pay-Credits 10/1/87 to 10/30/87	7,400.00	See attached class lists
	Class of 1987	3,000.00	
	Class of 1988	2,000.00	
	Class of 1989	1,500.00	
	Class of 1990	900.00	
	Total	<u>7,400.00</u>	

Regular pay of Cadets for October 1987

Cadet will sign original of class list in ink opposite his/her name when paid cash.

Enter the "Bureau Schedule Number" assigned to the covering SF-1166 in upper right corner of each class list page.

d. Distribution of Class List.

- (1) Original. Use as Money List to support original SF-1166.
- (2) Copy. Process as an accrued expenditure and forward to the Data Processing (DP) section for posting to individual cadet accounts.
- (3) Dues are being paid by the cadets directly to the Athletic Association by SF-1166s.

5-C. Accrued Revenue.

1. General. This section prescribes the method of processing documents showing amounts for deposit to the Cadet Fund on behalf of individual cadets. Specific documents to be processed for each item of accrued revenue are described below.
2. Cash Accounts.
  - a. Receipt of Initial Deposit by Cadets on Admission to Academy. Prepare cadet class list to show each cadet's code number name and amount. Total of amounts must equal amount of Deposit Ticket (SF-215) covering deposit of amounts collected from cadets. Using copy of SF-215 as the basic document, enter to Document Lot Sheet (CG ACAD-101). Record document lot sheet to Cadet Account Control (CG ACAD-101) columns (4) and (5). Forward document lot sheet with supporting class list to Data Processing (DP) section for entry to individual cadets accounts.
  - b. Advance of Pay to Cadets for Purchase of Uniforms and Equipment On Admission to Academy. Funds are transferred from Operation Expense Appropriation by Voucher and Schedule of Withdrawals and Credits (SF-1081) as provided in chapter 4-C-3.e.(2) of this Part. Using SF-1081 as the basic document, prepare Document Lot Sheet (CG ACAD-101) and record in the Cadet Account Control columns (4) and (7). Forward the document lot sheet with supporting DP list to the DP section for entry to individual cadet accounts.
  - c. Regular Pay and Allowances of Cadets. Funds are transferred from the Operating Expense Appropriation to the Cadet Fund to cover net pay and allowances accruing to cadets by SF-1081 as provided in chapter 4-C-3.e.(2) of this Part. Using SF-1081 and supporting DP listing, prepare Document Lot Sheet (CG ACAD-101) as required in chapter 4 of this Part. Record document lot sheet to Cadet Account Control columns (4), (5) and (8), as appropriate. Forward document lot sheet with supporting class list to the DP list section for inclusion in individual cadet accounts. Record accrued pay due cadets for the current month prior to closing monthly accounts.

5-D. Payments and Check Cancellations.

1. General. Procedures in Part IV, chapter 6 of this manual, generally apply. Exceptions follow.
2. Payments. All payments (disbursements) made by the ADO will be scheduled and certified for payment on SF-1166 (Voucher and Schedule of Payments) or SF-1081 (Voucher and Schedule of Withdrawals and Credits), as appropriate. Prepare schedules, process and distribute copies in Part IV, chapter 6.
3. Check Cancellations. Prepare, process and distribute copies of Schedules of Cancelled Checks (SF-1098) as required in Part IV chapter 6. Record schedules in Cash Control - Appropriation Repayments (CG-4409), (Figure 5-1) columns 4, 5 and Journal Voucher for Transfers - Appropriations Fund and Receipt Accounts (CG-4412 Figure 5-2), as appropriate.

E. Collections.

1. General. Procedures in Part IV, chapter 8 of this manual covering acknowledgment, control, issuance of collection receipt, depositing, preparation of SF-215s and recording of collections generally apply. Exceptions follow.
2. Collection Register (CG-3144). Maintain a separate CG-3144 for the Cadet Fund. Complete blocks in headings and head columns as shown in Figure 5-3. Enter confirmed copies of SF-215s, SF-1081s, SF-1098s, etc. as required in Part IV, chapter 8 of this manual columns. At the end of each month, rule the register and total each column. Enter grand total of columns (8), (10), (13) and (16) in column (5) opposite monthly. Prepare and process OF-1017G as follows:

DR: GL Account 4860 - Undistributed Voucher Payments

CR: GL Account 2300 - Accounts Receivables

CR: GL Account 2490 - Cash Advances

5-F. Transfers and Adjustments.

1. General. Follow procedures in Part IV, chapter 9 of this manual, covering preparation of Voucher and Schedule of Withdrawals and Credits (SF-1081s), Journal Vouchers (OF-1017Gs) and Schedule of Cancelled Checks (SF-1098s).
2. Reversal of Unliquidated Balances of Advances Payable for Separated Cadets. Prepare OF-1017G to reverse from Cadet Account General Ledger unliquidated balance of Advance Payable for cadets separated both voluntarily and involuntarily as follows:

DR: GL Account 5500 - Advances Payable-Cadets

CR: GL Account 6001 - Cadet Equity-Individuals

Process this OF-1017G at the same time it is prepared to cost unliquidated balance of advance on the general accounts. Show on OF-1017G the following data for each cadet separated: cadet name, cadet code number and amount of unliquidated clothing advance.

3. Transfer to Cadet Equity-General (Cadet Activities), Amount of Assessment. Prepare OF-1017G to record transfer amount of assessment from individual Cadet accounts to Cadet Equity - General (Cadet Activities). Show entry as follows on the Journal Voucher and post directly to general ledger:

DR: GL Account 510X - Accounts Payable

CR: GL Account 6002 - Cadet Equity-General (Cadet Activities)

Show sufficient information on this OF-1017G to permit preparation of Document Lot Sheet and entry to the following records:

- a. Cadet Account Control (Columns (3) and (6)).
- b. Cadet Expenditure Accounts.

Support the OF-1017G with a cadet class list.

- 5-F-4. Transfer of One Class to Cadets of a Different Class.  
Prepare record transfer of clothing value from individual cadets of one class to cadets of another class. Show entry as follows on OF-1017G and post directly to general ledger:

DR: GL Accounts 510X - Accounts Payable

CR: GL Account 2300 - Accounts Receivable

Show sufficient information on OF-1017G to permit preparation of Document Lot Sheet (CG ACAD-101) and entry to the following records:

- a. Cadet Account Control (columns (3) and (4)).
- b. Cadet Expenditure Accounts.

Support the OF-1017G with a cadet class list.

5. Adjustment Entry for Collections Received for Linen Furnished by Cadets to Reserve and Officer Candidate School (OCS) Members. Prepare OF-1017G to record adjustment as a result of collections received from Reserve Officers and OCS members for linen furnished by cadets. Show entry as follows on OF-1017G and post directly to general ledger:

DR: GL Account 2300 - Accounts Receivable

CR: GL Account 510X - Accounts Payable

Show sufficient information on OF-1017G to permit preparation of Document Log Sheet (CG ACAD-101) and entry to the following records:

- a. Cadet Account Control (columns (3) and (5)). Record amount of collections in column (3) in parenthesis ( ) to designate a credit.
- b. Cadet Expenditure Accounts (Record as decrease expenditures).

Support OF-1017G with a cadet class list.

5-G. Advances - General. Record advances from Cadet Fund as follows:

1. Advances from Cadet Equity - General (Cadet Activities).  
Advances may be made to an officer designated in writing by the Commandant of Cadets for payment of miscellaneous expenses of cadets while on cruises. Use duplicate of written request endorsed by Authorized Certifying Officer (ACO) for preparation of OF-1017G as follows:

DR: GL Account 2490 - Cash Advances

CR: GL Account 510X - Accounts Payable

Support balance of GL Account 2490 with duplicate copy of written request. Credit GL Account 2490 for refund entry on Collection Register as required in 5-D of this chapter. Also credit GL Account 2490 for amounts of properly supported cash expenditures.

H. Fiscal Year Closing.

1. General. After the pre-closing reports and statements have been completed, close books of account and record as required in Part IV, chapter 10 of this manual.
2. Cadet Account Control. No closing entry required. Place a double line under last entry in all monetary columns and stamp "closed" directly under last line. File control sheets in a binder by fiscal year.
3. General Ledger. After completion of the "pre-closing" general ledger trial balance, prepare OF-1017G to close the following accounts:

DR: GL Account 6310 - Expenditure - Cadets

CR: GL Account 6529 - Capital - Invested and  
Donated - Adjustments - All Other

DR: GL Account 6529 - Capital - Invested and  
Donated - Adjustments - All Other

CR: GL Account 811X - Current Costs

4. Opening Books of Account and Records for New Fiscal Year.  
Establish new books of accounts and records at the beginning of the fiscal year as required by Part IV, chapter 10 of this manual.

DEPARTMENT OF TRANSPORTATION U.S. DEPARTMENT OF TRANSPORTATION U.S. DEPARTMENT OF TRANSPORTATION		CASH CONTROL-APPROPRIATIONS-REPAYMENTS		INFORMATION STATE AND LOCATION		FISCAL YEAR		FISCAL YEAR		FISCAL YEAR		FISCAL YEAR		FISCAL YEAR	
DATE	TYPE	AMOUNT	TOTAL APPROPRIATIONS	215'S	U.S.	STATE	FISCAL YEAR								
611	111	011	011	011	011	011	011	011	011	011	011	011	011	011	011
1	10/31/86	4412	001	69 98	69 98										
2		4412	006	659 96	659 96										
3		4412	011	79 80	79 80										
4		4412	012	310 00	310 00										
5		215	48506	1712 00	1 712 00										
6		215	748507	1 000 00	1 000 00										
7				31 312 44	31 312 44										
8	11/30/86	4412	60-023	801 82	801 82										
9		4412	60-024	725 00	725 00										
10		215	748512	4 000 00	4 000 00										
11				1 526 82	1 526 82										
12	12/31/86	4412	60-41	2 351 00	2 351 00										
13		4412	60-46	21 405 21	21 405 21										
14				327 756 21	327 756 21										
15	01/31/87	4412	60-47	17 763 64	17 763 64										
16		215	748526	3 126 65	3 126 65										
17		4412	60-53	1 683 04	1 683 04										
18		4412	60-54	1 079 52	1 079 52										
19				23 654 65	23 654 65										
20	02/28/87	215	748528	885 00	885 00										
21		4412	60-65	1 152 33	1 152 33										
22		4412	60-71	65 938 38	65 938 38										
23				67 975 71	67 975 71										
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Figure 5-1

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-4412 (Rev. 8-67)		JOURNAL VOUCHER FOR TRANSFERS - APPROPRIATIONS FUND AND RECEIPT ACCOUNTS				JOURNAL VOUCHER NO. 60-117-84 DATE 27 February 1984 ACCOUNTING STA. NO. 79 69 02 5349										
APPROPRIATION OR FUND		<input type="checkbox"/> ENTER TO CASH CONTROL ONLY (Check when applicable)				ENTER TO CASH CONTROL BY _____ (Initial) DATE _____										
AMOUNTS		EXPLANATION AND REFERENCE TO SUPPORTING DOCUMENTS:														
SYMBOL		CHARGE <input checked="" type="checkbox"/>	CREDIT <input checked="" type="checkbox"/>		Lot 2-061-84 Pay adjustment-overpayment travel to academy Cadet E.D. Rocholl 143 50 5512 paid 193.51 due 57.35 136.16 overpd.											
69X8428 60-61		136.16														
69X0201 (60)			136.16													
TOTALS																
ACCOUNTING DATA - CHARGE																
TRANS CODE	DOC TYPE	APPN CODE	UNIT	SUBHEAD	FIELD NO	FIELD SUB	ACCT	OBJ OR S/L	OBLIGATION NUMBER	PAYEE CODE	INVOICE NUMBER	ACCS CODE	EXPEND DOCUMENT NUMBER	JOURNAL VOUCHER NUMBER	DISBURSEMENT AND EXPENDITURE AMOUNT	ACCTS.BR.ONLY
	C 4	60	60	61										5100	136.16	
ACCOUNTING DATA - CREDIT (Insert data when required)								I CERTIFY THAT THE ITEMS LISTED HEREIN ARE CORRECT AND PROPER. <i>A.M. Austin</i> A.M. Austin, Acct.Tech. XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX								
XX APPN REFUND (Credit G/L Account. 12310 G/L 2319 69X0201 (60) 01.02 84 78050 1130								1.								
APPN REIMB (Credit G/L Account, FY and S/N). 1								1.								
1 (Credit G/L Account). 1								1.								

PAYMENT EMPLOYER U. S. COAST GUARD CG-2106 (Rev. 7-71)		COLLECTION REGISTER										UNITED STATES COAST GUARD TENTATIVE COLLECTIONS (SEE NOTE)		OTHER APPROPRIATIONS		TOTAL		
DATE	PAYEE	CHQ NUMBER	PURCHASER	REASON FOR DEDUCTION	CLASS OF DEBIT	MAY		JUNE		JULY		AUGUST		SEPTEMBER		OCTOBER		TOTAL
						LOC	AMT	LOC	AMT	LOC	AMT	LOC	AMT	LOC	AMT			
1	12/1	131			7470													
2	1/24	166174	B. M. Prisco	travel	7470													
3	1/24	166174	D. G. Doherty	travel	7470													
4	1/24	166131	J. M. Jandrea	travel	7470													
5	1/24	166132	Melo	PO	7119													
6	1/24	166131	Clothing Sales	recharge	7779													
7	1/24	166131	Roberto Gibbons	travel	4850													
8	1/24	166131	J. M. Hughes Jr	PO	1900													
9	1/24	166131	C. S. Wellman	PO	2319													
10	1/24	166132	Pastuchot trust	recharge	2114													
11	1/24	166132	2114.41															
12	1/24	166132	J. J. Aronson	travel	2420													
13	1/24	166132	Gladina	used	2319													
14	1/24	166132	308.02															
15			Total 1968		2670.43													
16			Debit Vouchers															
17																		
18																		
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Figure 5-3

CHAPTER 6. REPORTS AND RECONCILIATIONS - CADET FUND

A. General.

1. This chapter prescribes reports and reconciliations to be prepared for the Cadet Fund. Minimum frequency for preparation is shown below. However, reports may be prepared more frequently if required for administrative purposes.

B. General Ledger Trail Balance.

1. General. Prepare General Ledger Trial Balance and supporting schedules as required by Part VI, chapter 4. Exceptions and deviations follow:
2. Submission Dates and Distribution. Prepare General Ledger Trial Balance in duplicate and forward original to Commandant (G-FAC) not later than the 13th workday of the month.
3. Detail Data to Support General Ledger Trial Balance.
  - a. General Ledger Trail Balance (CG-4386). Prepare and submit CG-4386 as required in Part VI, chapter 4 of this manual.
  - b. Journal Vouchers Affecting Capital Accounts. Do not submit OF-1017G affecting capital or equity accounts.
  - c. Reconciliation of Form CG-4411 Cash Control - Deposit Funds and Other Accounts and CG-3144 Collection Register with SF-1220 Statement of Transactions. Prepare and submit reconciliation with General Ledger Trial Balance.

6-C. Balance Sheet Statement (CG ACAD-113).

1. When to Prepare. After closing account at month-end, prepare Balance Sheet Statement.
2. How to Prepare. Use format similar to Figure 6-1.
3. Distribution. Send original Balance Sheet Statement to Superintendent and one copy to Commandant (G-FAC); retain one copy for file; and distribute as required by the 20th of the month following the quarter-end.

D. U.S. Coast Guard Academy Cadet Accounts Statement of Funds (CG ACAD-114).

1. When to Prepare. After closing accounts at quarter-end, prepare U.S. Coast Guard Academy Cadet Accounts Statements of Funds.
2. How to Prepare. Use format similar to Figure 6-2.
3. Reconciliation. Cumulative, Total Fund Expended shown on these reports must equal related GL Account 811X - Current Costs.
4. Distribution. Send original Statement of Funds to the Superintendent and one copy to the Commandant (G-FAC); retain one copy for file; and distribute as required by the 20th of the month following the quarter-end.



STATEMENT OF FUNDS (continued)  
 MONTH OF NOVEMBER 1986  
 MEMPHIS POLICE DEPARTMENT

	TOTAL	Class of ACTUAL 87	Class of ACTUAL 88	Class of ACTUAL 89	Class of ACTUAL 90	Class of ACTUAL
Add or Deduct Transfers Between Classes						
Less Outstanding Loan Balance						
Add Balance Brought Forward						
Treasury Fund Balance C.F.	11,523.28	(15,795.75)	(11,414.19)	3,053.89	(17,877.22)	
<u>CADET SAVINGS FUND STATEMENT</u>						
Balance Brought Forward	489,624.28	163,486.27	265,795.44	60,242.57	-0-	
Deposits	48,773.37		27,597.35	26,176.02	-0-	
Withdrawals	(4,953.80)	(4,098.21)	(400.00)	(455.59)	-0-	
Interest Distributed	2,788.16	923.66	1,521.28	343.22	-0-	
Interest Not Distributed						
Balance Savings Fund	526,232.01	160,311.72	289,514.07	86,506.22	-0-	
Treasury Fund Balance and Savings Balance Total Cadet Fund Equity	694,608.71	144,925.97	278,099.88	89,460.10	(17,877.22)	
No. of Seats	357	136	176	210	235	
Average Treasury Balance	(54,981)	(113,131)	(64,851)	(16,565)	(26,021)	
Average Savings Balance	708.36	1,178.76	1,644.97	411.46	-0-	
Average Cadet Equity	657.38	165.63	1,580.11	426.00	(26,021)	

Figure 6-2

PART XII--INTEGRATED  
ACCOUNTING SYSTEM--  
COAST GUARD AND NAVY

PART XII

INTEGRATED ACCOUNTING SYSTEM - COAST GUARD AND NAVY

CHAPTER 1 - OBJECTIVES, PRINCIPLES AND APPLICABILITY

Section A - General

XII-1-1

Section B - Vacant

XII-1-1

CHAPTER 2 - AGREEMENT FOR INTEGRATION OF THE FINANCIAL

SYSTEM OF THE COAST GUARD INTO THAT OF THE NAVY

XII-2-1

CHAPTER 1. OBJECTIVES, PRINCIPLES, AND APPLICABILITY

- A. General. This plan is designed to facilitate transfer of accounting control from the Department of the Transportation to the Department of the Navy and while operating as a bureau of the Department of the Navy, to produce financial information required for the effective fiscal management of Coast Guard operations. The plan shall become effective on the conversion date specified in the transfer directive.
  
- B. VACANT

CHAPTER 2. AGREEMENT FOR INTEGRATION OF THE FINANCIAL SYSTEM OF THE  
COAST GUARD INTO THAT OF THE NAVY

- A. In the event the President directs that the Coast Guard operate as part of the Navy, the Coast Guard accounting offices will continue to follow Coast Guard procedures currently in effect until changes are mutually agreed upon by the Navy and the Coast Guard.
- B. When operating as a part of the Navy, the Commandant of the Coast Guard, under the general direction of the Secretary of the Navy, will be responsible on a Coast Guard wide basis for all Coast Guard budget functions, administration of funds, accounting, disbursing, and reporting in a consolidated form to the Navy.
- C. Immediately after receipt of notice of transfer of the Coast Guard to the Navy, representatives of the Office of the Comptroller of the Navy and the Office of the Comptroller of the Coast Guard will meet for the purpose of:
  - 1. Arranging with the Treasury Department for the transfer without warrant action of Coast Guard appropriation balances to appropriation symbols under the Department of the Navy.
  - 2. Reviewing appropriation symbol structure to assure elimination of any duplication.
  - 3. Arranging for the transfer of assigned accounting station symbols from Department of Transportation to Navy cognizance.
  - 4. Arranging for the assignment of an identifying Navy accounting number for the Coast Guard.
  - 5. Arranging for submission to the Secretary of the Navy of an appropriate document embodying approval of regulations and instructions concurrently in effect.
  - 6. Fixing the date of conversion from accounting procedures under the Department of Transportation to accounting procedures under the Department of the Navy.
  - 7. Arranging for the continuation of payment of Coast Guard civilian employees and the maintaining of individual retirement records.

8. Arranging for the continuation of payment of Coast Guard military personnel including active duty, reservists, and retirees.
9. Arranging for any necessary changes in disbursing and cashier operations.
10. Determining the type of accounting reports required by the Navy.

Approved:

UNITED STATES COAST GUARD

By: J.B. HAYES  
REAR ADMIRAL, U.S. COAST GUARD  
COMPTROLLER

28 December 1973

UNITED STATES NAVY

By: S.H. MOORE  
REAR ADMIRAL, U.S. NAVY  
DEPUTY COMPTROLLER

8 February 1974

PART XIII  
POLLUTION FUND

PART XIII - Formerly Section P

POLLUTION FUND

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CHAPTER 1. INTRODUCTION

A. Establishment of Fund.

1. Authority. Section 311 of the Federal Water Pollution Control Act (FWPCA), as amended, authorizes establishment of a fund available for the removal of discharges of oil or other hazardous polluting substances. The following account symbol and title has been assigned to the fund:

69X5168 Pollution Fund, Coast Guard

2. Purpose. The fund's primary purpose is to have a readily available source of financing for the Government or its agent, to remove discharged oil or designated hazardous substances or the substantial threat of such a discharge, when the discharger is: 1) unknown; 2) does not act promptly; or 3) does not take or propose to take proper and appropriate action.

B. Use of Fund.

1. Availability for Response Activities. When authorized by the On-Scene Coordinator (OSC) the Fund may be used to pay costs incurred under the following:
  - a. National Contingency Plan (The Plan). The Plan states that it is federal policy to encourage the discharger to take appropriate remedial actions voluntarily. The principle thrust of federal activities under these circumstances is to observe and monitor progress and to provide advice and counsel. Federal response activities are instituted when the discharger is unknown, does not act promptly, or does not take or propose to take appropriate action. Phase III and IV actions under the Plan, respecting discharges and substantial threats of discharges of oil and hazardous substances (designated under 40 CFR Part 116) --
    - (1) Into or on waters of the United States, adjoining shorelines or waters of the contiguous zone.
    - (2) In connection with the Outer Continental Shelf Lands Act or Deepwater Ports Act activities.
    - (3) Which may affect natural resources belonging to, appertaining to, or under the exclusive management authority of the United States.
  - b. Other Statutes. Actions taken pursuant to subsection (d) of Section 311 FWPCA or pursuant to the Intervention on the High Seas Act.
2. Availability for Other Uses. The fund may also be used to pay judgments under section 311 (i) of the Act.

1-B-3. Non-availability of the Fund.

a. Discharges from United States Publicly-Owned Vessels or Facilities. The Fund will not be used to pay:

(1) The removal costs for oil or hazardous substances discharged from a United States public vessel or federally controlled facility. Instead, the Coast Guard may fund cleanup actions from the Operating Expense Appropriation, using the CG-80.00 reimbursement technique, when requested by the responsible federal agency, or when the urgency of the situation demands immediate action. When CG-80.00 is used, follow accounting procedures specified in Part IV, chapter 11 of this manual using object accounts from Part II, section 3-T of this manual. The operational procedures and responsibilities stated in this chapter and the appropriate contingency plan are to be followed regardless of how the costs are funded or reimbursed.

(2) Vacant

b. Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA) (Superfund). When the Coast Guard responds to an incident classified as a violation of CERCLA, do not use the Pollution Fund to pay for costs incurred. Charge vendor costs to the Environmental Protection Agency (EPA) under an inter-agency agreement. Charge all non-vendor costs to operating expense and subsequently billed to EPA under a local or Coast Guard-wide agreement.

C. Methods of Charging Fund.

1. Direct Charge. Expenditures directly chargeable to the fund must be specifically authorized by the responsible Coast Guard district fund administrator (Chief, Marine Safety Division). The district comptroller will advise the OSC of accounting information to be cited. Items directly chargeable include contracts with private activities, including non-profit organizations, entered into by the OSC with the approval of the district comptroller. Examples of other direct costs are listed in section 1-C-2.d below.

2. Costs Reimbursable from the Fund. Agency expenses are not reimbursable unless a federal spill cleanup has been declared, and the pollution revolving fund has been activated. Prior to payment to an agency for a claim against the Pollution Fund the claimant must certify that Pollution Incident Reporting System (PIRS) data has been submitted. See Figures 1-1 and 1-2. If a spill has been declared a FWPCA violation, federal agencies, state, or local governments may pay from available

1-C-2. (cont'd)..

funds all expenditures authorized by the OSC, subject to reimbursement from the Pollution Fund. Reimbursable expenditures do not include cleanup costs for discharges from vessels or facilities owned or operated by these entities. Also, they do not include regular personnel or equipment costs, funded by other appropriations, that would have been incurred during normal operations. Reimbursable expenditures include:

- a. Industrial Charges. Charges by industrial type facilities, including overhead, in accordance with the DOT industrial accounting practices.
- b. Legally Required or Authorized Charges. Actual costs for federal agencies required, or authorized by law, to obtain full reimbursement. For example, under certain conditions the Corps of Engineers may be reimbursed for the cost of equipment, facilities and services furnished at rates which include charges for overhead and related expenses, etc.
- c. Other Spills. Cleanup costs incurred for the removal of oil discharged may be initially reimbursed from the Pollution Fund:
  - (1) Outer Continental Shelf Spills. Oil discharged as a result of activities on the outer continental shelf. Pollution Fund will subsequently recover costs from the Offshore Oil Pollution Compensation Fund.
  - (2) Deepwater Port Spills. Oil discharged as a result of activities at deepwater ports. Pollution Fund will subsequently recover costs from the Deepwater Ports Liability Fund.
- d. Out-of-pocket Costs. Out-of-pocket costs specifically and directly incurred as a result of removal activity, which were not charged directly to the Fund. Computation of these costs is explained in the Marine Safety Manual. These costs include, but are not limited to, the following:
  - (1) Travel, etc. Travel, per diem and overtime costs for personnel.
  - (2) Rents. Rental costs, as approved by the parent agency for non-expendable equipment provided.
  - (3) Expendable Material. Replacement costs for expendable materials provided and utilized, including fuel for vessels, aircraft and vehicles used at the request of the OSC to support the response effort.

- 1-C-2. d (4) Non-expendable Equipment. Procurement of non-expendable equipment deemed necessary by the OSC and not otherwise available. Such requests must be transmitted to the appropriate district comptroller with justification. Refer disputes to Commandant (G-WER). Non-expendable equipment may not be held by the Pollution Fund and must be treated as sale to the agency, Coast Guard, state or local government at book value, less depreciation; or surveyed and treated as excess. The recovery will be credited to the Pollution Fund project number originally charged.
- (5) Damaged Non-expendable Equipment. Replacement or repair costs for non-expendable equipment which is damaged while under the administrative control of the OSC, provided the damage did not occur as a result of negligence on the part of the parent agency or its appointed agent. It is not intended that the Pollution Fund be used to replace the normal budget process. However, it will fund acquisition or replacement of the non-expendable items which are accidentally damaged while in use during pollution incidents provided they were purchased from appropriated funds solely for use in pollution incidents, or with a provable intended use of over 50% for pollution incidents.
- (6) Transportation. Transportation costs incurred in delivering items to and from the scene of an incident.
- (7) Incremental Costs. Additional operating and contract costs incurred while providing assistance to the OSCs.
- (8) Salaries. Normal federal salary costs incurred in providing services under Phases III and IV response actions, when they are for services in addition to or exceeding those normally funded by regular appropriations. The test is the intent of the federal employees' salary. If the employees' job description calls for providing assistance in such incidents; or, the normal duties of the employee provide sufficient flexibility to assist in a response action, without impairment of the agencies goals; then the salaries will not be reimbursed by the Fund. However, these costs are to be accumulated and will be charged to the spiller. Some of the normal agency salary costs not reimbursable include: performance of duties specified in the National and Regional Contingency Plans; costs arising from participation in National and Regional Response Team deliberations; costs for routine services on OSC's Local Response Team; any reimbursement that will result in a transfer of funds from the Pollution Fund to the U.S. Treasury general fund; cost for service of any active duty Coast Guard

1-C-2. d. (8) (cont'd)..

or civilian Coast Guard personnel. Although costs for Coast Guard Reserve personnel called to duty, specifically for the purpose of assisting the OSC, are reimbursable, they are only reimbursable to the extent that spill related duties are performed during a particular incident.

D. Reimbursement Procedure. Within 60 days after termination of Phase IV activities, each federal agency or state concerned must submit to the appropriate OSC an itemized list of all costs for which reimbursement is requested. The submission must be in the form prescribed in section 1-D-2. The claimant will maintain adequate accounting records to support the itemized list of costs submitted. The records must be available on request of the OSC, or district commander, to support any future court cases. The records will be maintained for six years. The OSC will certify that the actions, for which payment is requested, were authorized and appropriate or indicate any exceptions when forwarding claims to the district commander for appropriate action. See Figures 1-1 and 1-2. The district commander's endorsement or review is the basis for certification of payment from the Fund.

1. Format for Reimbursement. Separate pollution removal costs into two primary categories: costs recoverable to the Pollution Fund and costs reimbursable from the Pollution Fund.

a. Costs Recoverable to Pollution Fund:

- (1) Access Control Costs. The additional expenses incurred in establishing and maintaining limited access areas or vessel traffic services to the extent required by the cleanup. Concise documentation must be in the file to substantiate that this service facilitated Phase III and IV activities.
- (2) Equipment. The costs for all vessels, aircraft and vehicles used in Phase III and IV activities. In most cases, the initial effort by the Coast Guard will be either in Search and Rescue (SAR) or firefighting. A clear cutoff point between those activities and pollution removal actions must be established by the OSC to allocate the costs of cleanup to the Pollution Fund. It is not necessary to show the individual charges for fuel, personnel, depreciation and overhead on the pollution summary sheet. A description is necessary for equipment showing: hours used; date used; total cost per period of equipment usage; how total costs were derived (i.e., actual fuel costs or standard costs); and the source of the figures used in the calculations of total cost.

- 1-D-1. a. (3) Military Personnel - Regular. It is important to identify all individuals who participated in the cleanup and be able to document that fact. A summary report must show the number of personnel involved, number of days and hours of participation and total cost calculations. There must be a breakdown between enlisted and officers. Use the current Standard Rate Table for appropriate calculation guidance.
- (4) Military Personnel - Reserve. Indicate separately, the reserve personnel used specifically for the purpose of assisting the OSC and other reserves. Reimburse assisting reserve personnel from the Fund. Other reserve costs are not reimbursable. The summary must contain separate lists for active and inactive duty personnel.
- (5) Civilian Personnel. Indicate the civilian personnel, time period, pay rate, total costs and source of the figures.
- (6) Travel, Per Diem, Contracted Quarters and Subsistence. Indicate the name of the individual or vendor; date of the voucher and either the TONO or bureau schedule number; the amount; and, where a receipt does not show the reason for the expenditure, an explanatory statement.
- (7) Purchase Order. Indicate the date of the voucher, the amount and either the bureau schedule or purchase order number. Explain questionable items. Charge capital items at the rate indicated in section 1-C-2 of this Part. Include as supporting documentation work orders from the OSC and copies of invoices.
- (8) Contract Costs. The summary must contain the business name and contract number, comments on the status of the contract and the total contract price. Supporting documentation must be broken down into the following categories: pre-Award negotiation; original contracts with modifications; correspondence on the contracts; payment record and file copies of modifications with supporting documents. Contract costs or informal commitments that have not been finalized at the time of submission of the summary must be reported as the estimated amount of the contract and show the status of the commitment or contract.
- (9) Federal or State Agencies. Indicate the agency and the total amount of the claim. Insure proper substantiation is received in accordance with this section.

1-D-1. a. (10) Damage Claims. Requirements for the administrative settlement of claims against the United States for damage to or loss of property resulting from containment or removal activities during Phase III or IV of the National Contingency Plan under the Federal Water Pollution Control (FWPC) Act are:

a Claims Payable. Claims for damage to or loss of real or personal property are payable if caused by the United States, its employees, agents, or contractors and are incurred in pollution response activities under Phase III or IV of the National Contingency Plan; and, in the exercise of care reasonable under the circumstances, the action giving rise to the claim was necessary and the damage unavoidable.

b Claims Not Payable. A claim is not payable if it is for death or personal injury; arises out of activities to contain or remove a discharge of oil or other hazardous polluting substance from a U.S. or foreign public vessel or federally controlled facility.

c Claims Procedures. List the total amount of all damage claims resulting from the cleanup activity showing: the claimant; amount claimed; a description of the action which caused the damage, explaining why the action was necessary and why the damage was unavoidable; a description of the damage and the amount settled.

NOTE: After approval of the OSC, the costs recoverable to the Pollution Fund will be the basis for the preparation of the invoice to the spiller. It is easier to assemble the data when the incident is fresh than to try and recreate the data three or four months later. The more information gathered, the better for litigation. Since the burden of gathering the required data is on the claimant, the importance of stressing early assembly of data cannot be overemphasized to the states or other agencies.

b. Costs Reimbursable from Pollution Fund. Costs that are reimbursable from the Fund are indicated in section 1-C-2 of this Part. Prepare a summary of the items for which reimbursement is requested similar to Costs Reimbursable to the Pollution Fund. Reference documentation to substantiate costs already included in Costs Reimbursable to Fund, do not duplicate it. The cost summary will be the supporting document for the billing. The summary must contain the certification that the costs were specifically and directly incurred in connection with subject project

1-D-1. b. (cont'd)..

number and state that PIRS data has been submitted to Commandant (G-WER) for the incident. Submit the cost summary for both reimbursement to and from the Pollution Fund to, and certified by, the OSC in the form of Figure 1-1 or 1-2.

E. Responsibilities in Connection with Response Activities.

1. On-scene Coordinator (OSC). The OSC, predesignated in accordance with the National Contingency Plan, will:
  - a. Notification Required. Contact the responsible district commander, or designated representative, in accordance with the appropriate Regional Contingency Plan, and determine that the pollution incident meets the criteria specified in the Act.
  - b. Project Number. Request the responsible district fund administrator assign a specific project number for the spill and authorize a specific dollar commitment based on initial estimate of funds needed.
  - c. Informal Commitments. Make informal commitments pending advice of the specific project number and amount of authorized commitments under the following guidelines:
    - (1) Justification. Conditions are of an emergency nature and work on the discharge must be begun immediately.
    - (2) Maximum Cost. Cost does not exceed limits set by district fund administrator.
    - (3) Reporting. Reduce to writing, if practicable, the informal contractual commitments and inform the responsible Coast Guard district comptroller, within 24 hours, of all informal commitments made and their cost.
    - (4) Contents. Each informal contractual commitment must contain the minimum information shown in Figure 1-3.
    - (5) Additional Costs. Make no commitments exceeding the authorization limitation without obtaining additional commitment authorization from responsible district fund administrator.
  - d. Oversight. Ensure appropriate monitoring by qualified Government personnel during performance to give reasonable assurance that private contractors (including non-profit organizations) are performing as agreed.

- 1-E-1. e. Completion Report. Advise district fund administrator when cleanup (Phase IV) is physically completed. Submit a listing of the agencies and contractors authorized to participate in recovery activities and summarize the functions each was to perform as soon as possible after completion. Provide any documents, contracts or memoranda pertaining to the incident. Give the best estimate of costs for each participant.
2. District Commander. The responsible district commander, or designated representative, will assist the OSC in determining that the pollution incident meets the criteria specified in the Act.
3. District Fund Administrator. The responsible district fund administrator will:
  - a. Project Number. Assign a specific project number as provided in chapter 2 of this Part or establish field program account under operating guide 80.00 to control costs for specific spills.
  - b. Commitment Authorization. Inform the OSC of the amount of commitment authorized.
4. District Comptroller. The district comptroller has responsibility for:
  - a. Accounting Procedures. Advising and counseling the OSC as to whether expenditures will be charged directly to the project number or if the agency will request reimbursement.
  - b. Informal Commitments. Formalizing the OSCs initial informal contractual commitments as soon as possible by negotiating definitive time and material contracts. Provide technical direction or the assistance of qualified personnel to accomplish required procurement action subsequent to the initial emergency. When procurements are, or will be, required in excess of the legal limitation on informal commitments, or subsequent to the initial 24 hour period, the comptroller will assure that qualified personnel are assigned at the scene to handle contracting and financial arrangements.
  - c. Prompt Payment. Paying all contractor invoices on a timely basis, in accordance with the Prompt Payment Act. Before any invoice can be paid, it must be certified by the OSC and costs must be in line with the contract provisions.
  - d. Closing Project. Taking action to financially close the project as provided in section 2 of this Part.

- 1-E-4. e. Claims. Asserting a claim on a timely basis to the appropriate spiller for actual costs incurred during response activities for which the discharger involved in a pollution incident may be liable.
- f. Reimbursements. Deposit collections received into the Pollution Fund.

I certify that the actions for which reimbursement is being requested in the attached statements were authorized by me as Phases III and IV removal actions or under section 311 (d) of the Federal Water Pollution Act or under the Intervention of the High Seas Act and are reasonable costs related thereto, proper for payments from the Pollution Fund. Pollution Incident Reporting System data has been submitted to Commandant (G-WER), U. S. Coast Guard.

\_\_\_\_\_  
Signature On-Scene Coordinator

AC or OSC

\_\_\_\_\_  
INCIDENT TITLE

\_\_\_\_\_  
Pollution incident project number

Figure 1-1

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I certify that except as noted below the actions for which reimbursement are requested in the attached statements were authorized by me as Phases III and IV removal actions or under section 311 (d) and of the Federal Water Pollution Control Act or under the Intervention on the High Seas Act and are reasonable costs related thereto, proper for payment from the Pollution Fund. The following actions were not authorized by me and are not subject to reimbursement from the Pollution Fund. Pollution Incident Reporting System data has been submitted to the Commandant (G-WER), U. S. Coast Guard.

\_\_\_\_\_  
Signature On-Scene Coordinator

\_\_\_\_\_  
INCIDENT TITLE

\_\_\_\_\_  
Pollution incident project number

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Figure 1-2

CH-3

MINIMUM INFORMATION FOR WRITTEN CONFIRMATION  
OF INFORMAL CONTRACTUAL COMMITMENTS

The report will include:

1. Description of services to be performed.
2. Limitation as to Government's obligation. (Total of all informal contractual commitments made for an individual discharge cannot exceed the limitation established without specific additional commitments authorized by the district fund administrator.)
3. Maximum amount for which Government will be liable if commitment is terminated. (Total of all contractual contingent liabilities for contracts cannot exceed the limitations established without specific additional commitment authorized by the district fund administrator.)
4. If practical, a statement that the formal contract will contain all the clauses required by law, statute, or regulation.
5. Statement that the contracting officer of the responsible district office will negotiate a firm time and material contract as soon as practicable.
6. Name of the contractor (individual or firm).
7. Signature of OSC and contractor, and date.

CHAPTER 2. BUDGETARY AND EXPENDITURE CLASSIFICATION

A. Identification of the Coast Guard Pollution Fund.

1. Appropriation Symbol. Symbol 69X5168, Pollution Fund, Coast Guard, "Available Receipts," has been assigned by the Treasury Department to identify the fund authorized by Public Law 91-224 as an available special fund receipt and appropriation account. Monies received as refunds are reported net of disbursements on Statement of Transactions (SF-224). Monies received from penalties and fines, interest and as a result of billings, are reported as receipts on SF-224. Place "AR" after appropriation symbol on all collection documents. All sums constituting the fund are available until expended.
  - a. MILSTRIP, Fund and PSEUDO Code. "Z" is assigned to this appropriation for use as the data processing operations code, and also as the MILSTRIP and fund codes.
  - b. Vacant.
2. Identifying Projects. Specific project numbers will be assigned to identify each response activity for which commitment has been authorized. Project numbers consist of six digits and are assigned by the district fund administrator. The following chart illustrates the significance of the six digits.

Activity Title	Activity Code	Fiscal Year 1/	Serial Number 2/
Cleanup -- Oil Spill	1	X	XXXX
Cleanup -- Hazardous Substance	2	X	XXXX

1/ The fiscal year in which the funds were originally committed is indicated by the last digit of the fiscal year.

2/ Serial numbers are assigned to each individual response activity by the responsible district fund administrator. Restart serial numbers each fiscal year beginning with 0001.

For example: The project number for the 10th oil spill in FY-81 would appear as -- 110010. The project number for the 8th occurrence during FY-82 of a hazardous substance discharge would be -- 220008.

- 2-A-2. a. Project Registers. The Comptroller will maintain a project register for all project numbers assigned. The register will show both a project number and a project title. Project titles should be the name of the vessel or facility involved in the incident. Additionally, the project titles for "oil spills" must also include the month and year the spill was discovered and its location. The suggested format for this register is the same as that of identifying projects in paragraph 2-A-2 above. In the case of spill cleanups, include as part of the target description: date spill discovered; month and year; and location. Maintain a register of project numbers assigned with project titles. The project title should be the name of the vessel or facility involved in the incident.
- b. Judgments, Compromises and Settlements. Use the same project number used to identify response activities to identify any subsequent judgments, compromises or settlements for an incident.

B. Accounting for Projects.

1. Who Administers the Fund. The fund is administered by Commandant (G-W).
2. How Targeted. Targets are issued annually and become effective as of 1 October each year. Targets remain in effect until 30 September. See chapter 4 of this Part.
3. Definition and Object Classes. Section 1-C of this Part enumerates those costs properly chargeable against this fund. Related object classification is listed below.

<u>Object Class</u> <u>No. Code</u>	<u>Description</u>
2141	Travel - Auto Rental
2151	Operational Travel
2152	Support Travel
2161	Administrative Travel
2200	Transportation Of Things
2300	Rent, Communications And Utilities
2400	Printing And Reproduction
2520	Contractual Services - Coast Guard
2530	Contractual Services - Department of Defense
2540	Contractual Services - Other Government Agencies
2550	Contractual Services - Commercial
2600	Supplies And Materials
4200	Indemnities

2-C. Financial Closure of Projects by Field Administrative Target Units

1. On Physical Completion of Cleanup. When a specific project is physically completed, the OSC will advise the district comptroller. The district comptroller will take prompt action to financially close the project as follows:
  - a. Review the status of unpaid obligations in order to:
    - (1) Obtain deliveries on undelivered orders.
    - (2) Establish accrued liabilities for material and services delivered but not paid for and liquidate related obligations.
    - (3) Obtain billings for all accrued liabilities.
    - (4) Cancel obligations which are not subject to future payment.
  - b. Prepare CG-4263 to transfer any unobligated target balance remaining after the financial closure process.
2. Basis for Charging Costs of Response Activities. Charge the fund for the cost of expenditures as outlined in section 1-C of this Part. Each agency concerned will submit to the appropriate OSC an itemized list of all cost properly chargeable to the fund within 60 days after termination of Phase IV activities. Adequate accounting data and documentation to support the itemized list of costs will be maintained by the submitting agency and furnished the district fund administrator when requested.
3. Basis for Charging Costs of Response Activities. Charge the Fund for the cost of judgments obtained against the United States under section 311(i) of the Act. The owner or operator of a vessel, an onshore facility or an offshore facility must submit written request for payment, accompanied by a copy of the judgment against the Government.

CHAPTER 3. COAST GUARD OIL POLLUTION FUND GENERAL LEDGER ACCOUNTS

A. Prescribed Accounts.

1. Definition of Accounts. This chapter defines the general ledger accounts to be used in accounting for the Pollution Fund (69X5168). Each account definition states the nature of subsidiary records and the degree of detail in which each account is to be maintained. The general ledger accounts constitute a separate decentralized self balancing set of accounts which provide accounting control over assets, liabilities, and capital of the Pollution Fund.
2. Chart of Accounts. Each designated accounting office must maintain a general ledger for the Pollution Fund. A listing of the account numbers and titles follows:

CHART OF GENERAL LEDGER ACCOUNTS

2000 - 3999 ASSET ACCOUNTS

21XX CASH

2120 Funds With U. S. Treasury

23XX ACCOUNTS RECEIVABLE

2310 Accounts Receivable - Refunds  
2311 Government Agencies  
2319 Public  
2330 Accounts Receivable - Revenue  
2337 Public (Interest)  
2338 Public (Fines/Penalties)  
2339 Public Cleanup  
2370 Allowance for Uncollectible Accounts

24XX ADVANCES

2420 Travel Advances  
2450 Other Cash Advances

4000 - 4999 MISCELLANEOUS ACCOUNTS

48XX - 49XX CLEARING ACCOUNTS

4810 Expenditure Clearing Account  
4860 Undistributed Voucher Payments  
4900 Accounts Payable Clearing Account

5000 - 5999 LIABILITY ACCOUNTS

51XX ACCOUNTS PAYABLE

5110 Accounts Payable - Schedule In Transit To Disbursing  
Office

3-A-2. (cont'd)..

5111 Government Agencies  
5119 Public  
5120 Accounts Payable - Government Agencies  
5121 U. S. Coast Guard  
5122 Other  
5190 Accounts Payable - Commercial  
5192 Bills of Lading and Transportation Requests  
5199 Other

52XX ACCRUED LIABILITIES

5290 Accrued Liabilities - Other  
5291 Government Agencies  
5299 Public

CAPITAL ACCOUNTS 6000 - 6999

63XX CAPITAL - APPROPRIATIONS

631X Capital - Appropriations - Expended  
6311 Expenditures  
6313 Special Fund Receipts - Interest  
6315 Special Fund Receipts - Fines/penalties  
6319 Special Fund Receipts - Cleanup  
632X Capital - Appropriations - Unexpended  
6321 Undelivered Orders  
6322 Unobligated Targets  
6324 Unallotted Appropriations

65XX CAPITAL - OTHER

651X Capital - Balance Beginning of Year  
652X Capital - Adjustments  
6529 All Other

REVENUE ACCOUNTS 7000 - 7999

79XX REVENUE

7910 Revenue - Cleanup Cost  
7920 Revenue - Interest  
7930 Revenue - Fines and Penalties

EXPENDITURE ACCOUNTS 8000 - 8999

83XX COSTS - POLLUTION FUND

8310 Costs of Cleanup  
8320 Costs of Judgments, Compromises and Settlements  
8330 Other Authorized Costs

3-A-2. (cont'd)..

RECIPROCAL ACCOUNTS 9000 - 9999

9XXX RECIPROCAL ACCOUNTS

- 91XX Reciprocal Accounts - Unfunded Transfers
- 92XX Reciprocal Accounts - Budgetary Control
- 99XX Reciprocal Accounts - Other Transfers

B. ASSET ACCOUNTS 2000 - 3999

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
21XX	<u>Cash.</u> Maintain separate accounts under this account group as follows:
2120	<u>Funds With U.S. Treasury.</u> The debit balance of this asset account represents the undisbursed balance of the Pollution Fund. Debit this account with: 1) amounts shown on Appropriation Warrants; 2) amounts of receipt and revolving fund repayments reported on Statement of Transactions (SF-224); and 3) amounts of negative net disbursements reported on SF-224. Credit this account with amounts of net disbursements reported on SF-224.
23XX	<u>Accounts Receivable (by special fund account).</u> The debit balances of these asset accounts represent amounts due the Pollution Fund. Support the balances in these accounts by a document file. Maintain separate accounts as follows:
2310	<u>Accounts Receivable - Refunds.</u> The balance in this group of accounts represents the amounts due for overpayments, erroneous payments, etc., made from the Pollution Fund. See chapter 8 of this Part. Debit this account for amounts shown on "billing documents". Also record the "billing document" as a credit expenditure in the target accounts originally charged with the expenditure. Credit this account for amounts realized or collected. Maintain separate accounts as follows:
2311	<u>Accounts Receivable - Refunds - Government Agencies.</u>
2319	<u>Accounts Receivable - Refunds - Public.</u>

3-B. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
2330	<p><u>Accounts Receivable - Revenue.</u> The balance in this group of accounts represents the amounts due the United States as a result of:</p> <ol style="list-style-type: none"><li>(1) Demands for payment for actual costs incurred in removal of oil or other hazardous substance.</li><li>(2) Judgments obtained by United States for costs incurred in removal of oil or other hazardous substance.</li><li>(3) Fines levied under section 311 (b) (5) or (p) (4) of the Act.</li><li>(4) Penalties assessed under section 311 (b) (6) or (j) (2) of the Act.</li><li>(5) Interest assessed on delinquent cleanup receivables.</li></ol> <p>When collected, deposit these amounts in the special fund account. Debit this account with amounts shown on "billing documents". Credit this account for amounts realized, collected and to write off an uncollectible receivable.</p>
2337	<p><u>Accounts Receivable - Revenue - Public - Interest.</u></p>
2338	<p><u>Accounts Receivable - Revenue - Public - Fines/Penalties.</u></p>
2339	<p><u>Accounts Receivable - Revenue - Public - Cleanup.</u></p>
2370	<p><u>Allowance for Uncollectible Accounts.</u></p> <p>This is a servicewide estimate of amounts of Pollution Fund receivables that may never be realized. The district accounting offices will debit this account for the amounts of all Pollution Fund receivable write-offs and will close the account into capital annually, prior to release of post closing trial balance. Commandant (G-FAC) will be responsible for adjusting the account's normal credit balance based on the quarterly Pollution Fund receivables reports from the districts and the opinion of Commandant (G-LCL).</p>

3-B. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
2420	<u>Travel Advances.</u> The balance of this account represents the outstanding travel advances made in accordance with Joint Travel Regulations as supplemented by DOT and Coast Guard travel regulations. Debit this account for amounts advanced for travel on vouchers. Credit this account with amounts vouchered and collections received in settlement of travel advances. Process journal voucher at fiscal year end for expenditure ledger entry to cost the estimated amount of travel reimbursement earned to 30 September.
2450	<u>Other Cash Advances.</u>

C. Miscellaneous Accounts 4000 - 4999

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
48XX - 49XX	<u>Clearing Accounts (by special fund account).</u> Postings are made to this group of accounts from different media, the offsetting debits and credits being posted to the accounts to determine whether or not the two media are in agreement. The total monthly debits posted to the expenditure and accounts payable clearing accounts must equal the total monthly credits and there must be no balance at the end of the month. Other clearing accounts may reflect a balance to the extent that offsetting documents have not been processed. Maintain separate accounts under this account group as follows:
4810	<u>Expenditure Clearing Account.</u> Debit this account for the monthly net total expenditures recorded in the Budgetary Account Control. Credit this account for monthly Expenditure Ledger activity as stated in Part III of this manual.
4860	<u>Undistributed Voucher Payments.</u> The balance of this account represents voucher payments which cannot be immediately classified for distribution to the proper asset or cost account. Support the balance in this account with a document file. Debit this account for amounts of vouchers paid which cannot be properly distributed to the proper asset or cost account. Credit this account when the debit item has been properly identified.

3-C. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
4900	<u>Accounts Payable Clearing Account.</u> Use this account to record a simultaneous expenditure and disbursement transaction. Debit this account for the amount of disbursement documents recorded in the Cash Control-Appropriation Disbursements which are classified for entry to this account. Credit this account for the amount of expenditure documents recorded in the Budgetary Account Control which are being processed for simultaneous expenditure accrual and disbursement.

D. Liability Accounts 5000 - 5999

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
51XX	<u>Accounts Payable (by special fund account).</u> The credit balances of these liability accounts represent amounts payable by the Pollution Fund on account of commitments for which materials and supplies were delivered or services rendered but for which payment was not made. Support these account balances with document file. Maintain separate accounts under this account group as follows:
5110	<u>Accounts Payable - Schedules In Transit To Disbursing Office.</u> The balance of this group of accounts represents the amount of Voucher and Schedule of Payments certified to the disbursing officer but unpaid at the month-end. Debit this account at the beginning of each month by initial entry in the Cash Control Target Disbursement (CG-4408) to reverse balance established in previous month. Credit this account by entry to CG-4408 for amounts of voucher payment schedules certified to the disbursing officer but unpaid at the month-end. See Part III of this manual. Maintain separate accounts as follows:
5111	<u>Accounts Payable - Schedules In Transit to Disbursing Office - Government Agencies.</u>
5119	<u>Accounts Payable - Schedules In Transit to Disbursing Office - Public.</u>

3-D. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
5120	<u>Accounts Payable - Government Agencies.</u> The credit balance in this group of accounts represents amounts payable to other appropriations and other Government agencies. Debit this account for amount of disbursement documents processed covering payments made from Pollution Fund. Credit this account for amount of expenditure documents recorded in the Target Expenditure Control which represent liabilities to other Government agencies or appropriations. Maintain separate accounts as follows:
5121	<u>Accounts Payable - Government Agencies - U.S. Coast Guard.</u>
5122	<u>Accounts Payable - Government Agencies - Other.</u>
5190	<u>Accounts Payable - Commercial.</u> The balance of this account represents amounts payable to private organizations, individuals, firms or corporations. Debit this account from the Monthly Disbursements General Ledger Distribution List. Credit this account from the Monthly Expenditure General Ledger Distribution List. Maintain separate accounts as follows:
5192	<u>Accounts Payable - Commercial - Bill of Lading and Transportation Requests.</u>
5199	<u>Accounts Payable - Commercial - Other.</u>
52XX	<u>ACCRUED LIABILITIES (by special fund account).</u> The credit balance of these accounts represents the amount of liabilities incurred but which are not due or payable. Support the balances in this account group with a document file. Maintain separate accounts in this group as follows:
5290	<u>Accrued Liabilities - Other.</u> The balance in this group of accounts represents accruals other than those proper for classification as payroll. Debit this account from the Monthly Disbursements General Ledger Distribution List. Credit this account from the Monthly Expenditure General Ledger Distribution List. Maintain separate accounts as follows:

3-D. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
5291	<u>Accrued Liabilities - Other - Government Agencies.</u>
5299	<u>Accrued Liabilities - Other - Public.</u>

E. CAPITAL ACCOUNTS 6000 - 6999

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
63XX	<u>Capital - Appropriations.</u> This account group includes those accounts comprising net expended appropriations, i.e., expenditures less special fund receipts, for the current year and the balances of unexpended appropriations. Maintain separate accounts as follows:
631X	<u>Capital - Appropriations - Expended.</u> The net balance of accounts under this group represents appropriation expenditures less special fund receipts for the current year. Close accounts of this account group to account 6529 at the end of the fiscal year. Maintain separate accounts as follows:
6311	<u>Capital - Appropriations - Expended - Expenditures - (by special fund account).</u> The credit balance of this account represents the net accrued expenditures for the current fiscal year (accrued expenditures less refunds). Credit this account for net total accrued expenditures - journalized monthly from the Budgetary Account Control.
6313	<u>Capital - Appropriation - Expended - Special Fund Receipts - Interest - (by special fund account).</u> The debit balance of this account represents the amount of special fund receipts for interest collected during the current fiscal year. Debit this account for amounts of special fund receipts for interest shown on Cash Control Appropriation Repayment (CG-4409) and "Column 2" of SF-224.

3-E. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
6315	<u>Capital - Appropriation - Expended - Special Fund Receipts - Fines/Penalties -</u> (by special fund account). The debit balance of this account represents the amount of special fund receipts for fines/penalties collected during the current fiscal year. Debit this account for amounts of special fund receipts for fines/penalties shown on Cash Control Target Repayments (CG-4099) and "Column 2" of SF-224.
6319	<u>Capital - Appropriations - Expended - Special Fund Receipts-Cleanup -</u> (by special fund account). The debit balance of this account represents the amount of special fund receipts for cleanup collected during the current fiscal year. Debit this account for amounts of special fund receipts shown CG-4409 and "Column 2" of SF-224.
632X	<u>CAPITAL - APPROPRIATIONS - UNEXPENDED.</u> Maintain separate accounts as follows:
6321	<u>Capital - Appropriations - Unexpended - Undelivered Orders -</u> (by special fund account). The credit balance of this account represents the amount of commitments against the special fund for which materials have not been received or services rendered. Include in this account all undelivered orders established in accordance with Part IV, chapter 2 of this Part. The balance of this account must equal the corresponding amount shown by the Target Status Report. The balance of this account must also equal the total of undelivered orders shown in the detail accounts and the total of the documents in the undelivered orders file. Debit or credit this account as appropriate by journalizing summary monthly entries of net amounts of obligations incurred and liquidated as recorded in the Budgetary Account Control.

3-E. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
6322	<u>Capital - Appropriations - Unexpended - Unobligated Balance</u> - (by special fund account). The credit balance of this account represents the balance available for obligation. The balance of this account for each appropriation must equal the corresponding amount shown by the Budgetary Account Control, the Target Status Report and is further supported by the unobligated balances shown in the detail accounts. Debit or credit this account as appropriate by journalizing summary entries of net monthly activity recorded in the Budgetary Account Control which affects Unobligated Target, i.e.: 1) target increases, 2) net expenditures and 3) net of obligations incurred and liquidated.
6324	<u>Capital - Appropriations - Unexpended - Untargeted - Unallotted - Appropriations</u> - (by special fund account). The credit balance of this account represents the untargeted balance of appropriations which are available for obligation after targeting action. The Appropriation and Apportionment Control is subsidiary to this account and reflects the balances available for the fiscal year. Debit this account for amount of target authorization issued by Commandant (G-CBU) and prevalidated by Commandant (G-FAC). Credit this account for the amount of appropriated funds made available to the Coast Guard by appropriation warrant and amounts of special fund receipts collected including collections, recoveries, receipts, and revenue on pollution incidents or as ITV'd from other district or Headquarters units.
65XX	<u>CAPITAL - OTHER - (by special fund account)</u> . Maintain separate accounts as follows to facilitate reconciliation:
6510	<u>Capital - Balance Beginning of Year</u> . The credit balance of this account represents the value of net assets held by the Coast Guard as of the end of prior fiscal year. Close the GL account 6520 group of accounts into this account at the end of the fiscal year.

3-E. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
652X	<u>Capital - Adjustments</u> . Close the balance of these accounts to GL account 6510 at the end of the fiscal year. Maintain separate accounts as follows:
6529	<u>Capital - Adjustments - All Other</u> . Record in this account unclassified capital adjustment transactions, such as, adjustments of prior year revenue. Close nominal accounts into this account at the end of the fiscal year as provided in Part IV, chapter 10 of this manual.

F. Revenue Accounts 7000 - 7999

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
79XX	<u>Revenue (by special fund account)</u> . The credit balance of these accounts represents the amount of accrued revenue billed or collected during the fiscal year for deposit to the special fund account. Close the balances in these accounts to GL account 6529 at the end of the fiscal year. Credit these accounts with the amounts shown on "billing documents". Maintain separate accounts as follows:
7910	<u>Revenue - Cleanup Costs</u> .
7920	<u>Revenue - Interest</u> .
7930	<u>Revenue - Fines and Penalties</u> .

G. EXPENDITURE ACCOUNTS 8000 - 8999

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
83XX	<u>Costs - Pollution Fund</u> . The debit balance of nominal accounts in this group represents expenditures for materials furnished, services performed, other authorized costs and judgements, compromises and settlements under section 311(i) of the Act which are properly chargeable against the Pollution Fund. Close accounts of this group to GL account 6529 at the end of the fiscal year. Maintain separate accounts as follows:

3-G. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
8310	<u>Costs of Cleanup.</u>
8320	<u>Costs of Judgments.</u>
8330	<u>Other Authorized Costs.</u>

H. Reciprocal Accounts 9000 - 9999

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
9XXX	<u>Reciprocal Accounts.</u> Reciprocal accounts are given for recording transfers made between the several offices of the Coast Guard at which formal accounting records are maintained. The last two digits of the account number on one set of books represents the administrative target unit of a reciprocating accounting office. Control is maintained over these transactions by means of offsetting accounts established in Headquarters general ledger which are reconciled monthly with account balances reported by field accounting offices. For each entry on one set of books, there must be an offsetting entry on another set. Each accounting office is responsible for recording inter-office transactions on a timely basis, so as to minimize in-transit items at month end. Maintain separate accounts under this account group as follows:
91XX	<u>Reciprocal Account - Unfunded Transfers - (by appropriation and ATU).</u> This account represents the amount of accounts receivable transfers from Administrative Target Units (ATU) to Headquarters Commandant (G-FAC). The ATU will debit this account in the amount of the account receivable transferred and will credit GL Account 233X in the same amount.
92XX	<u>Reciprocal Accounts - Budgetary Control - by Appropriation or Fund Symbol and Administrative Target Unit.</u> The balance of this account represents the net target authority transferred to or from an administrative target unit by Headquarters and is equal to the amount of total targets presented in the Target Status Report. Entries in this account will consist of target increases and decreases between Headquarters and administrative target units. Headquarters will debit this account for the amount of

3-H. (cont'd)..

<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>
92XX (cont'd)..	targets withdrawn and will credit this account for targets issued to the administrative target units. ATUs will credit 9299 for: 1) amount of targets withdrawn by Headquarters and 2) for amount of expenditures closed out at fiscal year end and will debit 9299 for amount of targets issued by Headquarters.
99XX	<u>Reciprocal Account - Funded Transfers</u> - (by appropriation or fund symbol and ATU). The balance of this account represents the net of all funded transfers and other proprietary transfers of asset or expense items of accountability or costing requiring appropriate entry to the target accounts of the transferee ATU. The transferor will debit this account for the amount of assets and expenses transferred to the transferee and credit this account for the amount of liabilities transferred to the transferee. The transferee will debit this account for the amount of liabilities transferred by the transferor and credit this account with the amount of assets and expenses transferred by the transferor.

CHAPTER 4. PURPOSE OF POLLUTION FUND

A. Authority.

1. System of Accounts. The Coast Guard accounting systems provide full disclosure of the financial results of its operations, financial management, information, control over and accountability of assets, reliable accounting results, a system of account symbols and titles that integrate with Treasury Department's central accounting and reporting requirements. This system meets the requirements of 31 U.S.C 3511.
2. Protection Against Deficiencies. The "Anti-Deficiency Act," 31 U.S.C 1341, 1342, 1349-1351 and 1511-1519 prohibit expenditure or authorization of obligation in excess of appropriations. The Coast Guard has instituted internal target controls to provide information on the funds status without making formal appropriations allotments. Targets are informal control techniques that aid in proper management of expenditures and obligations. Responsibilities are assigned to ensure that the control provided by targets issuance is effective.

B. Responsibilities for the Pollution Fund and Pollution Fund Targets.

1. Commandant (G-W). This office is the designated allotment officer and is responsible for the proper use of the Pollution Fund and compliance with the provisions of the "Anti-Deficiency Act." This office also issues the Pollution Fund targets to selected districts based on historical analyses of pollution incidents throughout the Coast Guard.
2. District Accounting Offices. These offices are responsible for:
  - a. Maintaining of a formal, separate set of accounting records for the Pollution Fund targets issued.
  - b. Maintaining the Pollution Fund accounting records accurately and maintaining the documentation to fully support entries made to the Pollution Fund accounting records.
  - c. Notifying the district fund administrator and Commandant (G-WER) in every instance where recording an accounting transaction will cause the Pollution Fund target to be exceeded.
  - d. Preparing the required reports on appropriations status, targets and unpaid obligations for Coast Guard management and external agency information.

4-B-3. District Fund Administrator (m). This office controls expenditures and obligations to conform to limitations imposed by Pollution Fund targets and, where appropriate, initiate actions to increase or decrease assigned targets.

C. Procedures.

1. Target Accounts. Every pollution incident has a project number assigned, as stated in chapter 2 of this Part. Establish a separate target account for each project. Maintain targets in an undistributed account: project number 1X-00-00. Issue the last digit of the current fiscal year in place of the "X" shown above. Assign targets for individual pollution incidents as required. Amounts targets to incidents must not exceed target limitations given by Commandant (G-WER).
2. Target Restrictions. Commandant (G-WER) will establish initial target projections during the fourth quarter of each fiscal year. Use CG-4144 to inform districts of the target projections. Actual Pollution Fund targets issued by Commandant (G-CBU) may vary from the projection depending on actual fund balances at the time of issuance. Once issued, district fund administrators must pay particular attention to the overall district fund balance, through close monitoring of individual project targets, to avoid being subject to administrative discipline for exceeding target.
3. District Authority. District commanders may, at their discretion, fund any amount per incident but must stay within the established district target. This authority may be amended by Commandant (G-WER) to maintain fund solvency.
4. Major Spills. Funding for major spills is included in the annual targets. If a spill's cost is such to exceed the district's target, request target increase from Commandant (G-WER) by message or by phone call to be confirmed by message within 24 hours.

D. Processing Pollution Fund Transactions.

1. Recording Target. Designated fund control clerks will prepare Journal Voucher, CG-4263, original and one (1) copy. Send the original to the accounting office to be entered in the district expenditure control and to establish the target account. File the copy in the project number file for the pollution incident.
2. Project Number File. Each pollution incident has a project number file. Files will contain copies of journal vouchers, documents and correspondence relating to the incident and machine produced reports on target account status. The form and report contents are found in Part III of this manual.

CHAPTER 5. EXPENDITURE ACCOUNT

A. Purpose of Expenditure Accounts.

1. Accrued Expenditures. Part IV, chapter 3 of this manual defines an accrued expenditure, procedures for processing an expenditure document, application of the concept of accrued expenditures to various types of transactions and other pertinent data. This information is also applicable to the Pollution Fund.
2. Subsidiary Records to Control Accounts. The expenditure accounts provide data for:
  - a. Journalizing monthly expenditure activity to the general ledger.
  - b. Preparation of operating cost reports prescribed in chapter 11 of this Part.

Expenditure accounts will be maintained by each designated office as the detailed records supporting the target and General Ledger Control Accounts. Prepare a separate expenditure account for each Pollution Fund project combining transactions for the current fiscal year and prior fiscal years. Expenditures are accumulated during the life of the project without regard to fiscal year. The net cumulative expenditures recorded in the accounts during the current fiscal year, for each project, are determined by deducting prior fiscal year expenditures.

B. How to Maintain the Expenditure Account.

1. Basic Records. Detail expenditure account records are maintained by the designated accounting office.
2. Format of Expenditure Account. The official expenditure account for the Pollution Fund will contain:
  - a. Pollution Fund.
    - (1) Current Costs. List these expenditures as follows:
      - (a) Current cost expenditures in ascending numerical order, by project number and object account number within each project.
      - (b) Provide sub-totals for each project.
      - (c) Provide sub-totals by object account.
      - (d) After all current cost expenditures are listed, show a grand total of monthly current costs for the appropriation.

- 5-B-2. a. (2) General Ledger Expenditures. List those expenditures as follows:
- (a) Group general ledger expenditures in ascending numerical order, by project number and general ledger account number within each project.
  - (b) Provide subtotals for each project.
  - (c) Provide sub-totals by general ledger account numbers.
  - (d) After all general ledger expenditures are listed, show a grand total of monthly general ledger expenditures for the appropriation.
3. Expenditure Proof Listing. The designated accounting office will ensure that the total of all monthly expenditures equals the change in accrued expenditures reflected for all detail target accounts. The listing is cumulative from the beginning of the fiscal year. It reflects a summary of cumulative total expenditures for prior months plus detail entries for the current month and cumulative expenditures to date.
4. How to Balance the Expenditure Account. The district accounting office will follow procedures to balance the accounts, journalize totals to the general ledger and file the expenditure accounts.
5. Responsibilities Assigned.
- a. Responsibility and Action of the Designated Accounting Office.
- (1) Prepare Expenditure Proof Listing following procedures.
  - (2) Balance total expenditures for each account with related total shown on the target account.
  - (3) Prepare Expenditure Account.
  - (4) Forward Expenditure Proof Listing and Expenditure Accounts in duplicate to the control clerk.
  - (5) Balance Expenditure Proof Listing for each target account with the accrued expenditures column of target account for the month.
  - (6) If the above records do not agree, determine cause and correct.
  - (7) Balance appropriation total of the Expenditure Account listings (Current Costs plus General Ledger Expenditures) to month's activity of Net Expenditures of the Target-Expenditure Control.

- 5-B-5. a. (8) If the two amounts do not agree, determine the cause and correct.
- (9) Use Expenditure Accounts to prepare General Ledger Voucher for summary general ledger entry to:
- DR: 8310 - for grand total of current costs of cleanup (major activity codes 1, 2).
- DR: 8320 - for grand total of costs of judgments, compromises, and settlements.
- DR: 8330 - for grand total of other authorized costs.
- DR or CR:  
General  
Ledger  
Accounts - as appropriate. See section 5-B-2.b. above).
- CR: 4810 - for monthly total of expenditure account activity.

CHAPTER 6 - BUDGETARY ACCOUNT CONTROL

A. Purpose.

1. Control of Targets, Obligations and Expenditures. Each accounts branch must maintain a Budgetary Account Control to provide:
  - a. Document Controls. A summary control over documents for recording to target and expenditure accounts.
  - b. Target Controls. Source data for accumulating totals of targets, obligations and expenditures for verifying correctness of amounts shown on target accounts, expenditure accounts and related reports.
  - c. Transaction Controls. Source data for preparing summary journal vouchers for recording target, obligation and expenditure transactions in the general ledger.

B. How to Maintain the Control.

1. Maintain by Symbol. Maintain a separate Budgetary Account Control for the Pollution Fund. The illustration in Part III of this manual shows how to maintain the control. Exception: Change general ledger entry for column (4) as follows:  
  
DR: GL Account 92XX  
CR: GL Account 6322
2. Source of Entries. Post entries to the Budgetary Account Control from the following sources:
  - a. Document Batches.
  - b. Weekly Voucher Register. GL Account 4900 only. Enter total from "Expenditure Amount" column of Weekly Voucher Register to column (10) of the Budgetary Account. See Part IV, chapter 5 of this manual.
3. Distribution of Expenditures to General Ledger Accounts. The designated accounting office will receive a Monthly Expenditure General Ledger Distribution List. This is a detail listing of expenditures processed during the month, except those reflecting GL Account 4900. Show totals on the list for each general ledger account by appropriation. The accounts branch will:
  - a. Reconcile the appropriation total shown on the list with the related Budgetary Account Control and place a reconciliation on CG-4433 as illustrated in Part III of this manual.
  - b. Use the monthly totals shown on CG-4433 and the Monthly Expenditure General Ledger Distribution List to prepare General Ledger Journal Voucher (CG-4391).

6-C. Processing Transactions.

1. Use Batch Documents. Batch documents as stated in Part III of this manual.
2. Processing Transaction Listings. Process transaction listing received as stated in Part III of this manual.

CHAPTER 7 - CASH TRANSACTIONS

A. The Cash Controls - Pollution Fund.

1. Purpose of Controls. The cash control provides:
  - a. A summary control over disbursement documents batched for processing.
  - b. A means of controlling amounts of "Disbursements" and "Appropriation Repayments" processed through the accounts.
  - c. A means of controlling collection documents processed for credit to General Ledger Accounts Receivable.
  - d. Source data for preparing summary journal vouchers to record "Disbursements," and "Receipts and Repayments" transactions in the general ledger.
  - e. Source data for preparing Statement of Transactions (SF-224) by the accounts branch.

IMPORTANT NOTE: Report all monies received, except refunds, in column (2) of SF-224. Report refunds net of disbursement in column (3). Place AR (available receipt) after appropriate symbol on all collection documents. This is important in order to ensure that the U.S. Treasury does not net receipts and disbursements.

2. Types of Controls. Each accounting office will maintain the following cash controls:

Form No.    Title

CG-4408    Cash Control - Appropriation Disbursements.

CG-4409    Cash Control - Appropriation Repayments.

3. How to Maintain the Controls. The procedures in Part III of this manual on the maintenance of the Cash Controls, processing of disbursement transactions, recording of deposit tickets and processing of transfer of funds, and the procedures in Part IV, chapter 8 of this manual regarding collections, apply to the Pollution Fund.

- a. General Ledger Entry. Prepare summary CG-4391 from CG-4409 to:

DR:    GL Account 2120

CR:    GL Account 2339 and/or 2338 and 2337

DR:    GL Account 6319 and/or 6315 and 6313

CR:    GL Account 6324

B. Vacant

CHAPTER 8 - POLLUTION FUND ACCOUNTS RECEIVABLE

A. Billing and Recording.

1. Billing. Billing procedures are:

a. General. The term bill includes any of:

- (1) Billing for Sale of Materials or Services (CG-3621).
- (2) Voucher and Schedule of Withdrawals and Credits  
Journal Voucher for Transfers - Appropriation  
(SF-1081) and Funds and Receipt Accounts (CG-4412).
- (3) Any other document evidencing an amount due the  
Pollution Fund.

b. Basis. Within 60 days after termination of Phase IV activities, the agency providing the OSC will submit to the appropriate district commander, an itemized list of all costs recoverable against the owner or operator, under Section 311 (f) or (g) of the Act. The listing will contain the information described in section 1-D of this Part.

c. Timing. Within 60 days of cleanup completion, except for cases involving extensive documentation, Commander (f) will forward to accounting appropriate information for billing. Accounting will bill within five working days after receipt of this data. In situations involving extensive documentation, make interim billings reflecting booked expenditures to facilitate timely collection. Make all administrative effort to finalize billing within 120 days after cleanup completion. Adequate followup will be maintained by Accounting with the fund administrator to facilitate timely completion. If segments of the documentation will be further delayed due to supplier disputes (e.g., overhead rates), make a partial billing to the spiller for all approved costs. The billings may be adjusted if necessary at a later date.

d. Responsibility.

- (1) Cleanup Cost. The district accounting office is responsible for billing the identified spiller for all recoverable cleanup costs. Obtain approved data for billing from the OSC via Commander (m). Accounting will monitor the costs on their books for each project to ensure all costs are billed for those cases where spillers are known.
- (2) Fines and Penalties. The hearing officer is responsible for notifying the spiller of the assessed fine or penalty.

8-A-1. d. (3) Interest. The district accounting office is responsible for initially assessing and accounting for interest on all delinquent cleanup receivables. Make collections of interest into the Pollution Fund.

2. Recording.

a. Basis. The basis for the establishment of accounts receivable is:

- (1) Cleanup Costs. The cleanup will be the basis for establishing the account receivable. Consecutively number the bills for control purposes and book in the month issued.
- (2) Fines and Penalties. The first letter to the spiller is a notice of potential assessment. The second letter is the actual assessment and constitutes the basis for the account receivable. Monthly, Commander (f) obtains a transmittal of all notifications and assessments for the month from the hearing officer. This shows the penalty, case number, federal project number (if applicable), name and amount assessed. This procedure ensures receipt of all assessment letters and the timely establishment of receivables.

NOTE: Credit only fines and penalties that are for violations of section 311K of the FWPCA to the Fund. Credit all other navigational and pollution type fines and penalties to Miscellaneous Receipt Account 691040.

- (3) Interest. At a minimum, interest will be assessed by the district accounting office each time a dunning letter is issued to the spiller. For instructions on accounting for interest assessed, see Part IV, section 7-G of this manual.

b. Subsidiary Ledger. The content and entries of the subsidiary ledger are:

- (1) Receivable Register. Maintain an accounts receivable register (CG-3651 - reheaded or similar automated printout) for the Pollution Fund. It must identify billing date and project number plus the following data:
  - (a) Debtor name
  - (b) Bill number
  - (c) Cleanup costs charged to Fund/Not charged to the Fund
  - (d) Fines/Penalties
  - (e) Interest
  - (f) Disposition of receivable

8-A-2. b. (1) (f) (cont'd)..

Maintain data on a current basis as the source for subsequent receivable aging and related reporting.

(2) Journal Entries. Prepare a monthly summary Journal Voucher from CG-3651 as follows:

Column (5) DR: GL Account 2339

Column (6) DR: GL Account 2338

Column (7) DR: GL Account 2337

Column (8) CR: GL Account 7900

Cash and receipt account entries are shown in sections 7-A-3 and 8-B-3 of this Part.

B. Collection Procedures.

1. Followup Action - Cleanup. Aggressive followup action will be maintained by Commander (f) to assure maximum collection effectiveness concerning receivables for cleanup costs. This action will include:
  - a. Assessing interest at prevailing Treasury rates for past due cleanup costs (not fines or penalties). The initial assessment rate will remain constant and not be compounded for the duration of the indebtedness unless there is a rescheduled payment agreement. For further instructions in this area, see Part IV of this manual.
  - b. Aging of receivables to facilitate concentration of collection efforts. See Part IV, section 7-E of this manual.
  - c. Issuance of dunning letters when the receivables are 30, 60 and 90 days past due. See Part IV, section 7-E of this manual for pro-forma letters and additional guidance.
  - d. Forwarding receivables to Commander (dl) for appropriate action. Normally, this is immediately after a delinquency of 90 days has elapsed. However, it may be done sooner if early referral would enhance collection potential.
  - e. Commander (f) must make a quarterly follow-up with Commander (dl) for cases under their review.

- 8-B-1. f. Possible forwarding of receivables to Commandant (G-LCL) for final legal determination and related collection assistance. If this action is taken, transfer the account, including any interest booked, by ITV to Commandant (G-FAC). Corresponding pollution penalty cases will be forwarded only if Commander (dl) has referred them to Commandant (G-LCL). The complete file of billing documents and correspondence must accompany the ITV for appropriate entry on Headquarters' accounting records. The ITV accounting entry will be:

DR: GL Account 9199 (Unfunded Transfers)  
CR: GL Account 2339, 2338 and/or 2337

2. Followup Action Fines and Penalties. The hearing officer, Commander (mep) and Commander (dl) will followup on fines or penalties receivable as per the instructions in the Marine Safety Manual. Commander (f) will coordinate with these offices to ensure that aggressive collection action is being pursued.

3. Entries. Journalize collections as follows:

- a. Collection of Receivables. In all cases, the following shall be made in the Pollution Fund:

DR: GL Account 2120 (cash)  
CR: GL Account 2399 (AR - cleanup)  
CR: GL Account 2338 (AR - Fines and Penalties)  
CR: GL Account 2337 (AR - Interest)

DR: GL Account 6313 (Special Fund Receipts - Interest)  
DR: GL Account 6315 (Special Fund Receipts - Fines and Penalties, if any)

DR: GL Account 6319 (Special Fund Receipts - Cleanup)  
CR: GL Account 6324 (Unexpended - Unallotted - Appropriations)

Note: The purpose of the entry is to properly show for budgetary purposes receivables realized for fines/penalties and cleanup cost and interest.

- b. Collections Being Transferred. When collections are made by an office other than the one where the receivable is held, the following entries and related ITV are required.

(1) Receiving office  
DR: GL Account 2120 (cash)  
CR: GL Account 99XX (reciprocal)

8-B-3. b. (2) Office holding receivable:

DR: GL Account 99XX (reciprocal)  
CR: GL Account 2339 or 7900 (revenue)  
CR: GL Account 2338  
CR: GL Account 2337

DR: GL Account 6319, 6315 and/or 6313  
CR: GL Account 6324

- c. Collections Differing from Receivable Amounts. If the final payment is less than the receivable amounts, use the entries shown in paragraph 8-B-4 of this chapter to record the partial write-offs for cleanup, fines and penalties. If the payment exceeds the receivables, credit the excess to GL account 7900. Unless otherwise stated, when a collection is made in excess of the total amount of receivables for a specific project, the penalty amount will be satisfied first, followed by cleanup costs and interest.

4. Uncollectible Receivables.

- a. Commandant (G-FAC) will establish a Coast Guard-wide Allowance for Uncollectible Accounts for the Pollution Fund. All district write-offs must be in accordance with the approval authorities in Part IV, section 7-F of this manual. The district entry to record the write-off for cleanup, fines and penalties will be:

DR: GL Account 2370 (Allowance for Uncollectible Accounts for the Pollution Fund)  
CR: GL Account 2339 (Accounts Receivables - Revenue)  
CR: GL Account 2338 (Accounts Receivable - Fines and Penalties)

Note: Close GL account 2370 annually to capital prior to release of post closing trial balance. Write off interest receivables in accordance with Part IV, section 7-G of this manual.

C. Reporting Requirements.

1. Reports.

- a. The Pollution Fund Receivable Report. The Pollution Fund Receivable Report (RCS:G-FAC-6248) classifies cleanup receivables over and under \$10,000. For the former, a detailed listing is required. With the latter, only an aggregate total is required. Total receivables for fines, penalties and interest will also be shown. From this data, Commandant (G-FAC) will establish and monitor the servicewide estimate for uncollectible accounts. It will also be used to accommodate regulatory reporting in this highly visible receivable area. The format for this report is shown in Figure 8-1.

8-C-1. a. (1) The content of the report is generally self-explanatory. However, input in certain specific areas is as follows:

(a) Project Number/Case Name. The report will list the assigned project number as reported on the target status report plus the name of the involved facility/vessel. See section 1-A of this Part.

(b) Total Receivable. The total of receivables presented on the report must agree with or be reconciled to the balance in GL accounts 2337, 2338 and 2339.

(c) Estimated Amount Collectible. Base this amount on past experience and professional opinion of the Commander (dl) and Commander (f). Also, include the potential effect of liability limitations. It is not necessary to show collectibility of interest receivables.

(2) Attach an annotated status listing as explained in paragraph 8-C-1.b of this chapter.

(3) The report will be as of the end of each quarter and will be submitted to Commandant (G-FAC) no later than one month after the end that quarter.

b. The Pollution Fund Annotated Status Listing. The annotated status listing is used to facilitate the joint monitoring of billing statuses of Pollution Fund expenditures to ensure timely billings. This listing uses the format of the monthly target status report but will be submitted and attached as part of the Pollution Fund Quarterly Receivables Report (RCS:G-FAC-6248) required in paragraph 8-C-1.a of this chapter. The annotations will be made by inserting the appropriate billing status code in the column provided (see Figure 8-2) for all projects that reflect expenditure activity. Do not show costs for projects without expenditures.

(1) The accrued expenditure billing status codes are:

M Mystery. Spiller unknown after investigation.

I Under investigation to determine spiller.

TB To be billed (give approximate date).

B Billed and still an open receivable or receivable transfer to Commandant (G-FAC).

BC Billed and collected and/or compromised.

BT Billed and terminated (written off without collection).

O Other (explain).

(2) Vacant.

ACCOUNTS RECEIVABLE - POLLUTION FUND  
DISTRICT AS OF

Cleanup Receivables over \$10,000.00

(RCS:G-FAC-6248)

Federal Project No. Case Name	Date of Spill	Receivable Amount	Date Established	Status of Account 1/ Status Date	Remarks	Estimated Amount 2/ Collectible
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Sub-totals

Cleanup Receivables under \$10,000.00

Fines and Penalties

Interest

1. Number of Account _____	1. Number of Accounts _____	1. Receivable Value \$ _____
2. Receivable Value \$ _____	2. Receivable Value \$ _____	
3. Estimated Amount Collectible \$ _____	3. Estimated Amount Collectible \$ _____	

Grand Total Receivables for this report \$ \_\_\_\_\_ 3/

1/ Indicate one of the following status codes:

- a. Referred to G-LCL; insert date referred.
- b. Referred to District Legal (dl); insert date referred and show status as of report date in "Remarks" column.
- c. Collection activities in District (fac); indicate status in "Remarks" column.
- d. Referred to U.S. Attorney; indicate date referred.
- e. Other; explain in "Remarks" column.

2/ Give best estimate of amounts collectible for all cases not sent to G-LCL.

3/ This total report figure must equal your ledger balances for GL Accounts 2337, 2338 and 2339.

TC	DATE	APPN	FY	DIST	SUB HD	SUB-ACT HQ FLD	AVAILABLE ALLOTMENT	ACCRUED EXP	UNDELIVERED ORDER	UNOBLIGATED ALOT-BAL	ACCRUED EXP BILLING STATUS *
90	1314	7	0		13	00.18	647.90	0.00	0.00	647.90	
90	1314	7	0		13	00.19	1,003.50	0.00	0.00	1,003.50	
90	1314	7	0		13	00.20	1,614.54	0.00	0.00	1,614.54	
90	1314	7	0		13	00.22	1,500.00	1,205.48	0.00	294.52	
90	1314	7	0		14	00.00	34,896.98	0.00	0.00	34,896.98	
90	1314	7	0		14	00.01	5,000.00	1,422.70	0.00	3,577.30	
90	1314	7	0		14	00.02	103.02	0.00	0.00	0.00	
90	1314	7	0		14	00.03	350,000.00	10,569.77	361,014.93	21,584.70	CR
90	1314	7	0		14	00.04	10,000.00	0.00	10,000.00	0.00	
GRAND TOTAL							422,695.73	13,827.15	374,117.95	34,750.63	

\* Insert in this column the applicable billing status codes as found in paragraph 8-C-1.b.(1) of this chapter.

Allotment Report 3-8-7

Figure 8-2

CHAPTER 9. OBLIGATIONS

A. Processing of Obligation Transactions.

1. What is an Obligation? Part IV, chapter 2 defines an obligation, procedures for processing an obligation document, application of concept of obligations to various types of transactions and other pertinent data. This information is also applicable to the Pollution Fund.

Targets are not obligations. A target is only an estimate of the amount available for obligation. An obligation results from the commitment of funds, by either the OSC or appropriate district fund administrator.

2. Status of Commitments Authorized. Commitments authorized as a result of federal response activities obligations, since they are a "legal liability of the United States against an appropriation or fund legally available therefore." Use Miscellaneous Obligation Document (CG-3089) to establish obligations. Support these by requests from the OSC for commitment authorization and replies from Commandant (G-WER) of the commitment authorized. When expenditures are to be obligated directly against the project, support each obligation by documentary evidence of legal obligation, as practicable and required. When a reimbursement technique is used, the agency furnishing the OSC is responsible for properly supporting the obligations.
3. Review of Obligations. Semi-annually, as of 1 January and 1 July and at such other times as called for by Commandant (G-FAC) and Commandant (G-WER), the district finance office will review all obligations for validity.

B. Vacant

CHAPTER 10. FISCAL YEAR CLOSING AND OPENING OF ACCOUNTS

A. Introduction.

1. General. This chapter covers the procedure for September and October in closing books of accounts and records for the fiscal year ended and for opening new books of accounts and records for the fiscal year beginning 1 October for the Pollution Fund. Procedures which follow cover both pre-closing and post-closing operations.

B. Applicability of Existing Procedures.

1. What Procedures Apply. Procedure prescribed in Part IV, chapter 10 are generally applicable to the Pollution Fund, where pertinent, and are not specifically repeated in this chapter. Specific deviations are highlighted.
2. General Ledger Trial Balance.
  - a. Closing Entries. Process closing general ledger entries after the "Preclosing" G/L Trial Balance has been completed. Prepare a composite CG-4391 for each of the following categories of accounts being closed. Show the net amount of the account balance as a offsetting debit or offsetting credit to the account being closed. Required closing entries follow:
    - (1) Close the balances in the following accounts into GL Account 6529:  
  
GL Account 2370 Allowance for Uncollectible Accounts  
GL Account 6310 (Group) Capital - Appropriations - Expended  
GL Account 7900 (Group) Revenue  
GL Account 8300 (Group) Costs
    2. Close the balance in GL Account 6529 into GL Account 6510.
3. How to Open New Target Accounts. As of 1 October, bring forward target account balances for the unexpended target amount (undelivered order and unobligated balances for each project which reflected an unexpended balance as of 30 September) with the exception of the undistributed account balance which will be released as stated in section 10-C of this Part. A worksheet may be used or local procedure may be developed to complete the transfer.
4. How to Open New Expenditure Accounts. As of 1 October, bring forward prior year expenditure activity for all projects not financially completed and closed out during the prior fiscal year. A worksheet may be used to complete the transfer as described below or local procedures may be developed to complete the transfer.

- 10-B-4. a. The Responsibility and Action of the Accounting Clerk.
1. Prepare a worksheet for each project not completed as of 30 September. Use the Operating Cost Report for 30 September to obtain cumulative expenditures to date.
  2. Include the following data for accounts carried forward on the worksheet.
    - a. Transaction Code "98"
    - b. Balance Forward Date "001\_\_"
    - c. Expenditure Account Code Data
    - d. Type of Account Code:
      - (1) Object Account "1"
      - (2) Prior Year Expenditures "3"
    - e. Cumulative Expenditure Amount
  3. After listing each object, place a credit amount in the expenditure column of the worksheet equal to cumulative expenditures to date. Place "9999" opposite this amount in the object account column.
  4. Send the worksheets to the Automated Data Branch.
- b. The Responsibility and Action of the Data Processing Activity.
1. Key data directly on data entry equipment to change stored cumulative summary cost files.
  2. Prepare Operating Cost Report from these cards.
  3. Send Operating Cost Report to the control clerk.
- c. The Responsibility and Action of the Control Clerk.
1. Verify reports for each projected to determine that the net total expenditures reported is zero.
  2. File the original of the report in the Operating Cost Report binder.
5. New General Ledger Accounts. As of 1 October, open a new general ledger account for each account shown on the Post-closing General Ledger Trial Balance. Ensure that the amounts brought forward agree with the Post-closing General Ledger Trial Balance.

10-C. Release of Year-end Undistributed Target Balance.  
Prior to closing target accounts for 30 September, accounting offices will prepare Journal Voucher (CG-4263) to release actual 30 September undistributed target balance in project 1X 00 00. Release this balance just prior to preparing the final pre-closing 30 September target status report.

CHAPTER 11. ACCOUNTING REPORTS AND RECONCILIATION

A. Applicability of Existing Procedures.

1. What Procedures Apply. Procedures stated in Part VI of this manual regarding required reports and reconciliations are generally applicable to the Pollution Fund. Applicable chapters are referenced below. Adapt forms as necessary to apply to the Fund. Instructions for required reports in this Part are found in Part VI.

<u>Chapter</u>	<u>Title</u>
2	Target Status Report (RCS: G-FAC-6014)
5	Operating Cost Reports (RCS: G-FAC-6019)
6	General Ledger Trial Balance (RCS: G-FAC-6016)
8	Accounts Receivable - Pollution Fund (RCS: G-FAC-6248)
10	Reconciliation of Accounts (RCS: G-FAC-6017)

B. Vacant

1-C-2. d. (8) (cont'd)..

or civilian Coast Guard personnel. Although costs for Coast Guard Reserve personnel called to duty, specifically for the purpose of assisting the OSC, are reimbursable, they are only reimbursable to the extent that spill related duties are performed during a particular incident.

D. Reimbursement Procedure. Within 60 days after termination of Phase IV activities, each federal agency or state concerned must submit to the appropriate OSC an itemized list of all costs for which reimbursement is requested. The submission must be in the form prescribed in section 1-D-2. The claimant will maintain adequate accounting records to support the itemized list of costs submitted. The records must be available on request of the OSC, or district commander, to support any future court cases. The records will be maintained for six years. The OSC will certify that the actions, for which payment is requested, were authorized and appropriate or indicate any exceptions when forwarding claims to the district commander for appropriate action. See Figures 1-1 and 1-2. The district commander's endorsement or review is the basis for certification of payment from the Fund.

1. Format for Reimbursement. Separate pollution removal costs into two primary categories: costs recoverable to the Pollution Fund and costs reimbursable from the Pollution Fund.

a. Costs Recoverable to Pollution Fund:

- (1) Access Control Costs. The additional expenses incurred in establishing and maintaining limited access areas or vessel traffic services to the extent required by the cleanup. Concise documentation must be in the file to substantiate that this service facilitated Phase III and IV activities.
- (2) Equipment. The costs for all vessels, aircraft and vehicles used in Phase III and IV activities. In most cases, the initial effort by the Coast Guard will be either in Search and Rescue (SAR) or firefighting. A clear cutoff point between those activities and pollution removal actions must be established by the OSC to allocate the costs of cleanup to the Pollution Fund. It is not necessary to show the individual charges for fuel, personnel, depreciation and overhead on the pollution summary sheet. A description is necessary for equipment showing: hours used; date used; total cost per period of equipment usage; how total costs were derived (i.e., actual fuel costs or standard costs); and the source of the figures used in the calculations of total cost.

- 1-D-1. a. (3) Military Personnel - Regular. It is important to identify all individuals who participated in the cleanup and be able to document that fact. A summary report must show the number of personnel involved, number of days and hours of participation and total cost calculations. There must be a breakdown between enlisted and officers. Use the current Standard Rate Table for appropriate calculation guidance.
- (4) Military Personnel - Reserve. Indicate separately, the reserve personnel used specifically for the purpose of assisting the OSC and other reserves. Reimburse assisting reserve personnel from the Fund. Other reserve costs are not reimbursable. The summary must contain separate lists for active and inactive duty personnel.
- (5) Civilian Personnel. Indicate the civilian personnel, time period, pay rate, total costs and source of the figures.
- (6) Travel, Per Diem, Contracted Quarters and Subsistence. Indicate the name of the individual or vendor; date of the voucher and either the TONO or bureau schedule number; the amount; and, where a receipt does not show the reason for the expenditure, an explanatory statement.
- (7) Purchase Order. Indicate the date of the voucher, the amount and either the bureau schedule or purchase order number. Explain questionable items. Charge capital items at the rate indicated in section 1-C-2 of this Part. Include as supporting documentation work orders from the OSC and copies of invoices.
- (8) Contract Costs. The summary must contain the business name and contract number, comments on the status of the contract and the total contract price. Supporting documentation must be broken down into the following categories: pre-Award negotiation; original contracts with modifications; correspondence on the contracts; payment record and file copies of modifications with supporting documents. Contract costs or informal commitments that have not been finalized at the time of submission of the summary must be reported as the estimated amount of the contract and show the status of the commitment or contract.
- (9) Federal or State Agencies. Indicate the agency and the total amount of the claim. Insure proper substantiation is received in accordance with this section.

1-D-1. a. (10) Damage Claims. Requirements for the administrative settlement of claims against the United States for damage to or loss of property resulting from containment or removal activities during Phase III or IV of the National Contingency Plan under the Federal Water Pollution Control (FWPC) Act are:

a Claims Payable. Claims for damage to or loss of real or personal property are payable if caused by the United States, its employees, agents, or contractors and are incurred in pollution response activities under Phase III or IV of the National Contingency Plan; and, in the exercise of care reasonable under the circumstances, the action giving rise to the claim was necessary and the damage unavoidable.

b Claims Not Payable. A claim is not payable if it is for death or personal injury; arises out of activities to contain or remove a discharge of oil or other hazardous polluting substance from a U.S. or foreign public vessel or federally controlled facility.

c Claims Procedures. List the total amount of all damage claims resulting from the cleanup activity showing: the claimant; amount claimed; a description of the action which caused the damage, explaining why the action was necessary and why the damage was unavoidable; a description of the damage and the amount settled.

NOTE: After approval of the OSC, the costs recoverable to the Pollution Fund will be the basis for the preparation of the invoice to the spiller. It is easier to assemble the data when the incident is fresh than to try and recreate the data three or four months later. The more information gathered, the better for litigation. Since the burden of gathering the required data is on the claimant, the importance of stressing early assembly of data cannot be overemphasized to the states or other agencies.

b. Costs Reimbursable from Pollution Fund. Costs that are reimbursable from the Fund are indicated in section 1-C-2 of this Part. Prepare a summary of the items for which reimbursement is requested similar to Costs Reimbursable to the Pollution Fund. Reference documentation to substantiate costs already included in Costs Reimbursable to Fund, do not duplicate it. The cost summary will be the supporting document for the billing. The summary must contain the certification that the costs were specifically and directly incurred in connection with subject project

1-D-1. b. (cont'd)..

number and state that PIRS data has been submitted to Commandant (G-WER) for the incident. Submit the cost summary for both reimbursement to and from the Pollution Fund to, and certified by, the OSC in the form of Figure 1-1 or 1-2.

E. Responsibilities in Connection with Response Activities.

1. On-scene Coordinator (OSC). The OSC, predesignated in accordance with the National Contingency Plan, will:
  - a. Notification Required. Contact the responsible district commander, or designated representative, in accordance with the appropriate Regional Contingency Plan, and determine that the pollution incident meets the criteria specified in the Act.
  - b. Project Number. Request the responsible district fund administrator assign a specific project number for the spill and authorize a specific dollar commitment based on initial estimate of funds needed.
  - c. Informal Commitments. Make informal commitments pending advice of the specific project number and amount of authorized commitments under the following guidelines:
    - (1) Justification. Conditions are of an emergency nature and work on the discharge must be begun immediately.
    - (2) Maximum Cost. Cost does not exceed limits set by district fund administrator.
    - (3) Reporting. Reduce to writing, if practicable, the informal contractual commitments and inform the responsible Coast Guard district comptroller, within 24 hours, of all informal commitments made and their cost.
    - (4) Contents. Each informal contractual commitment must contain the minimum information shown in Figure 1-3.
    - (5) Additional Costs. Make no commitments exceeding the authorization limitation without obtaining additional commitment authorization from responsible district fund administrator.
  - d. Oversight. Ensure appropriate monitoring by qualified Government personnel during performance to give reasonable assurance that private contractors (including non-profit organizations) are performing as agreed.

- 1-E-1. e. Completion Report. Advise district fund administrator when cleanup (Phase IV) is physically completed. Submit a listing of the agencies and contractors authorized to participate in recovery activities and summarize the functions each was to perform as soon as possible after completion. Provide any documents, contracts or memoranda pertaining to the incident. Give the best estimate of costs for each participant.
2. District Commander. The responsible district commander, or designated representative, will assist the OSC in determining that the pollution incident meets the criteria specified in the Act.
3. District Fund Administrator. The responsible district fund administrator will:
  - a. Project Number. Assign a specific project number as provided in chapter 2 of this Part or establish field program account under operating guide 80.00 to control costs for specific spills.
  - b. Commitment Authorization. Inform the OSC of the amount of commitment authorized.
4. District Comptroller. The district comptroller has responsibility for:
  - a. Accounting Procedures. Advising and counseling the OSC as to whether expenditures will be charged directly to the project number or if the agency will request reimbursement.
  - b. Informal Commitments. Formalizing the OSCs initial informal contractual commitments as soon as possible by negotiating definitive time and material contracts. Provide technical direction or the assistance of qualified personnel to accomplish required procurement action subsequent to the initial emergency. When procurements are, or will be, required in excess of the legal limitation on informal commitments, or subsequent to the initial 24 hour period, the comptroller will assure that qualified personnel are assigned at the scene to handle contracting and financial arrangements.
  - c. Prompt Payment. Paying all contractor invoices on a timely basis, in accordance with the Prompt Payment Act. Before any invoice can be paid, it must be certified by the OSC and costs must be in line with the contract provisions.
  - d. Closing Project. Taking action to financially close the project as provided in section 2 of this Part.

- 1-E-4. e. Claims. Asserting a claim on a timely basis to the appropriate spiller for actual costs incurred during response activities for which the discharger involved in a pollution incident may be liable.
- f. Reimbursements. Deposit collections received into the Pollution Fund.

I certify that the actions for which reimbursement is being requested in the attached statements were authorized by me as Phases III and IV removal actions or under section 311 (d) of the Federal Water Pollution Act or under the Intervention of the High Seas Act and are reasonable costs related thereto, proper for payments from the Pollution Fund. Pollution Incident Reporting System data has been submitted to Commandant (G-WER), U. S. Coast Guard.

\_\_\_\_\_  
Signature On-Scene Coordinator

AC or OSC

\_\_\_\_\_  
INCIDENT TITLE

\_\_\_\_\_  
Pollution incident project number

Figure 1-1

-----

I certify that except as noted below the actions for which reimbursement are requested in the attached statements were authorized by me as Phases III and IV removal actions or under section 311 (d) and of the Federal Water Pollution Control Act or under the Intervention on the High Seas Act and are reasonable costs related thereto, proper for payment from the Pollution Fund. The following actions were not authorized by me and are not subject to reimbursement from the Pollution Fund. Pollution Incident Reporting System data has been submitted to the Commandant (G-WER), U. S. Coast Guard.

\_\_\_\_\_  
Signature On-Scene Coordinator

\_\_\_\_\_  
INCIDENT TITLE

\_\_\_\_\_  
Pollution incident project number

-----

Figure 1-2

CH-3

MINIMUM INFORMATION FOR WRITTEN CONFIRMATION  
OF INFORMAL CONTRACTUAL COMMITMENTS

The report will include:

1. Description of services to be performed.
2. Limitation as to Government's obligation. (Total of all informal contractual commitments made for an individual discharge cannot exceed the limitation established without specific additional commitments authorized by the district fund administrator.)
3. Maximum amount for which Government will be liable if commitment is terminated. (Total of all contractual contingent liabilities for contracts cannot exceed the limitations established without specific additional commitment authorized by the district fund administrator.)
4. If practical, a statement that the formal contract will contain all the clauses required by law, statute, or regulation.
5. Statement that the contracting officer of the responsible district office will negotiate a firm time and material contract as soon as practicable.
6. Name of the contractor (individual or firm).
7. Signature of OSC and contractor, and date.

PART XVI COAST GAURD AUXILIARY

PART XVI

COAST GUARD AUXILIARY

CHAPTER 1 - INTRODUCTION

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CHAPTER 2 - LOSS OR DAMAGE TO COAST GUARD AUXILIARY FACILITIES

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CHAPTER 3 - REIMBURSEMENT PROCEDURES

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CHAPTER 1. INTRODUCTION

A. Authorized Program Expenses Payable.

1. Types of Expenses Payable to Auxiliarists. While members are assigned to specific duties, under the provisions of 14 USC 830, Coast Guard appropriations are available for payment of:
  - a. Actual necessary travel expenses.
  - b. Subsistence, or commutation of ration allowance in lieu of subsistence, including time spent in dispensary or hospital whether operated by Coast Guard, Public Health Service or other Armed Services.
  - c. Actual necessary expenses of operation of Auxiliary facilities (motorboat, yacht, aircraft, or radio station) while assigned to Coast Guard duty.
2. "Necessary Expenses" Defined. "Actual necessary expenses of operation" includes:
  - a. Payment for fuel, oil, power, water, supplies, subsistence, and provisions.
  - b. Maintenance and upkeep of facilities.
  - c. Replacement or repair of equipment.
  - d. Repair of any damaged Auxiliary facility (motorboat, yacht, aircraft, or radio station).
  - e. Payment for the constructive or actual loss of any Auxiliary facility where it is determined, under applicable regulations, that responsibility for the loss or damage necessitating such replacement or repair of equipment, or for the damage or loss, constructive or actual, of such Auxiliary facility, rests with the Coast Guard.
3. Personal Services not Payable. Coast Guard appropriations are not available for compensation of personal services of Auxiliary members.

B. VACANT

CHAPTER 2. LOSS OR DAMAGE TO COAST GUARD AUXILIARY FACILITIES

- A. Utilization and Maintenance of Facilities. According to Auxiliary Operations Manual (COMDTINST M16798.3A), Auxiliary facilities must be maintained in good operating condition while assigned to the Coast Guard and be returned to the owner in as good a condition as when received. This chapter applies whether the facility is operated by the Auxiliarists or Coast Guard members.
- B. Responsibility for Loss or Damage. The Coast Guard will either effect repairs or reimburse an Auxiliary member for repair or replacement of equipment, damage or loss when it is determined that the responsibility rests with the Coast Guard. The damage must have occurred while the facility was operated by the Coast Guard or by Auxiliary personnel under orders issued by competent authority.
- C. How to Restore Damaged Facility.

- 1. Repair by Coast Guard. When practicable, effect repair or replacement in same manner as for Coast Guard facilities. Obtain a signed document stating complete satisfaction with repairs and a statement that the owner will not look to the Coast Guard for further restitution. See paragraphs 2-C-4 of this chapter to find the chargeable operating guide (OG).
- 2. Repair by Owner. When it is not possible for the Coast Guard to repair or replace damaged facilities, the owner may repair or replace the facility and submit an invoice to the district commander. See Claims Manual (COMDTINST M5890.7).

See paragraph 2-C-4 of this chapter to determine chargeable operating guide.

- 3. Settlement of Claims. The settlement authority designated in the Claims Manual (COMDTINST M5890.7) may deny, or settle and authorize payment of claims up to \$25,000 where Coast Guard responsibility is without question, and no third party is concerned. Claims not authorized to be processed locally will be referred to Commandant (G-LCL). Claims processed locally will be charged to the Headquarters OG-30 pick-up account for "Claims." See Part IV, paragraph 5-B-1.d.(1)(e).

2-C-4. Operating Guide Chargeably.

- a. Routine Repairs and Maintenance. Normal minor maintenance repairs to keep Auxiliary facilities (vessels, vehicles, aircraft, equipment and other property, both real and personal) in a safe and habitable condition for use and occupancy are chargeable to OG-30.
- b. Major Repairs, Alterations and Maintenance. Major repairs or changes to Auxiliary facilities performed by the Coast Guard are charged to the facility maintenance operating guides for:

- (1) Vessels. Motorboats, yacht and small boat expenditures are charged to OG-30.
- (2) Shore Facilities. Radio station, pier and other shore facility expenditures are charged to OG-43.
- (3) Aircraft Services Performed at Aircraft Repairs and Supply Center (AR&SC). Fixed and rotary wing aircraft expenditures are charged to OG-41.
- (4) Aircraft Services Performed Elsewhere. Fixed and rotary wing aircraft expenditures are charged to OG-30.
- (5) Electronics. Communications equipment, navigational devices and command and control expenses are charged to OG-30.

- c. Repairs by Owners and Claims. All expenditures for restoration of damage to Auxiliary facilities where the owner has made repairs or had repairs made by a commercial source and has a properly approved and settled claim are chargeable to OG-30. These claims are subject to the maximum amounts payable stated in the Claims Manual (COMDTINST M5890.7).

CHAPTER 3. REIMBURSEMENT PROCEDURES

A. Procurement of Materials and Services. An Auxiliary member whose facility has been utilized by the Coast Guard may be reimbursed for cost of materials and services obtained from commercial sources. Instructions covering the procurement of supplies and services are contained in the Small Purchase Handbook (COMDTINST M4200.13A).

B. Cost of Material or Services \$250 or Less. Reimburse as follows:

1. Paid Invoice Furnished. Payment may be made in cash as stated in DOT Imprest Fund Manual, DOT Order 2770.7, based on original paid invoice.
2. Paid Invoice not Furnished. If the Auxiliary member cannot obtain the original paid invoice, payment may be made by Treasury check based on member's signed claim stating:

"I certify that this bill is correct and just and is for expenditures occasioned by use of the (Name and Number of the Facility), U.S. Coast Guard Auxiliary, during period (Date) to (Date) that original paid invoices are not available; and that I have not received payment. Items for which reimbursement is claimed follow:

<u>Quantity</u>	<u>Item</u> <u>Description</u>	<u>Price</u>	<u>Unit</u> <u>Amount</u>
	(List Items in Detail)		\$            \$
	Total Amount Claimed	& _____	\$ _____

Claim must be endorsed by the district commander, or designated representative as follows:

"Approved. Claim appears to be reasonable and just."

3. Cost of Material or Services in Excess of \$250. Payment may be made by check based on paid and receipted bills bearing following signed certification by Auxiliary member:

"The above listed expenditures for which reimbursement is claimed were occasioned by use of the (Name or Number of Facility), U.S. Coast Guard Auxiliary, during period from (Date) to (Date)."

Claim must be endorsed by the district commander or designated representative as follows:

"Approved. Claim appears to be reasonable and just."

3-B-4 Subsistence.

- a. Coast Guard Dining Facility (CGDF) Available Comptroller Manual, (COMDTINST M4601.3A), Volume IV, Subsistence, paragraph 7-C-4-(c), provides that Coast Guard Auxiliary members performing duties under orders are entitled to eat at CGDFs.
- b. Coast Guard Dining Facility (CGDF) not Available. When a CGDF is not available, an Auxiliary member may be reimbursed for food at the prorated daily rate stated in Comptroller Manual (COMDTINST M7220.27), Volume II, Disbursing, paragraph 4-B-4-(a), provided the member's orders authorized payment of regular BAS when a Government dining facility is not available. Payment may be made to the member based on his signed claim in the following format:

"Reimbursement is claimed for subsistence occasioned by reason of using (Name and Number of the Facility, and such other identification as necessary), U.S. Coast Guard Auxiliary, during the period (Hour \_\_\_\_\_, Date \_\_\_\_\_ to Hour \_\_\_\_\_, Date \_\_\_\_\_) by U.S. Coast Guard. A Government dining facility was not available during the period of this claim."

Claim must be endorsed by the district commander or designated representative as follows:

"Approved in the amount of (\$\_\_\_\_)."

5. Travel Expenses. Reimbursement for travel expenses will be made according to the Standardized Government Travel Regulations and DOT Travel Manual, DOT Order 1500.6, for civilian employees.

PART XVII - Formerly Comptroller Manual

Volume II, Disbursing

ACO's, CASHIER AND IMPREST FUNDS

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CHAPTER 1. AUTHORIZED CERTIFYING OFFICERS

A. Responsibility of the Authorized Certifying Officer (ACO).

1. Liability for Improper Payment. Accountability for public funds generally rest with the officer certifying vouchers for payment. Under provisions of 31 U.S.C. 3528, the person certifying a voucher for payment shall:
  - a. Be held responsible for the existence and correctness of the facts recited in the certificate or otherwise stated on the voucher and its supporting papers; for the legality of the proposed payment under the appropriation or fund involved; and for the correctness of the computations.
  - b. Be held accountable for and required to make good to the United States the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by the person, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved.
2. Enforcement of Liability. Liability of the ACO is enforced in the same manner as provided for disbursing and other accountable officers in 31 U.S.C. 3529. The ACO is responsible for the existence and correctness of facts when certifying a voucher for payment. Transactions must be examined for legality under the statutes and regulations governing the various expenditures and for validity under general provisions of law. In this connection see 14 Comptroller General (Comp. Gen.) 578, 49 Comp. Gen. 38 and 55 Comp. Gen. 297. ACO's are governed by the rulings of the Comptroller General of the United States. When a decision of general application is made by the Comptroller General, Commandant (G-FPS) will make appropriate distribution to ACO's for information and guidance. Doubtful claims or sections of law not clearly covered by published decisions or Coast Guard instructions should be referred to the Comptroller General for decision. Forward such requests via the chain of command and Commandant (G-FPS). See Paragraph 1-A-4.
3. Supporting Vouchers. Unless otherwise provided by law, each transaction requiring payment from the Treasury must be evidenced by a signed document or series of documents which will consist of a complete record of the transaction. Such documents are to be signed by an authorized person who has knowledge of the fact or facts verified. An ACO is not required to make certification on merely formal evidence. If the facts presented do not justify payment, a reasonable explanation or the submission of further evidence should be requested. An ACO may use personal judgement for evidence required to make certification. However, payments are made at the ACO's risk and failure to take advantage of supporting documents/records may increase the danger of making an illegal disbursement of funds.

- 1-A-4. Alternatives Available for Information and Advice. The ACO may find it necessary to seek additional assistance in certain cases presented for certification. Non-certification by an ACO should not be based upon a lack of knowledge or an unwillingness to obtain advice from proper authority.
- a. Areas of Doubt. When there is reasonable doubt concerning payment, and justification exists as to the propriety of a claim, the ACO shall refer the claim via the chain of command to Commandant (G-FPS) for payment or advice. If the doubt is sustained, Commandant (G-FPS) will refer the claim to the General Accounting Office (GAO) for settlement or decision following the procedures in Paragraph 1-A-5.
  - b. Areas of Policy. When there is doubt about interpretation of an implementing regulation or clarification is needed on a policy matter, forward a letter request via the chain of command to Commandant (G-F). The Comptroller will review the policy for conformity to public law, previous Comptroller General decisions, court rulings or Coast Guard regulations. If uncertainty remains after the review, the Comptroller may address the matter to the Comptroller General for determination.
5. Right to Advance Decision from the Comptroller General. This right provides the ACO a means of protection against certification of vouchers which may prove to be illegal. Under 31 U.S.C. 3529, an ACO may request a determination from the Comptroller General on any question of law involved in the payment of vouchers presented to the ACO for certification. The statute does not provide this right for questions of law pertaining to payments which have already been made or upon hypothetical cases.
- a. How to Obtain the Decision By GAO. Send a letter of request to the Comptroller General via Commandant (G-FPS), stating the claim is doubtful and payment will not be made. All material evidence of the case, the specific point upon which the decision is desired and the reason for requesting the decision must be clearly stated in the request.
  - b. Affect of Decision. GAO decisions are binding in its audit of accounts containing the payment passed upon. The principle enunciated in a decision applies to all other cases under the statutes, whether occurring before or after the date of decision.

1-A-6. Claims Denied for Payment By ACO. When a claim/voucher presented to the ACO cannot be certified for payment, the ACO shall notify the member or unit, as appropriate, by letter. The letter should clearly state the reason that payment cannot be made, citing a reference when relevant. Notification should contain advice that if the member is not satisfied with the denial, a request for further review may be forwarded to Commandant (G-FPS). In the event a member is still not satisfied after a review by Commandant (G-FPS), the claim can be submitted to the Claims Group, Accounting and Financial Management Division, United States General Accounting Office. Such claims should be forwarded via the chain of command including the ACO for endorsement and Commandant (G-FPS) for control purposes.

7. ACO Correspondence and Claims. All letters and claims from ACO's must be forwarded via the chain of command. When the ACO is the subject of a case, it is suggested that the claim be forwarded by an alternate ACO. This will avoid any appearance of a conflict of interest. If an alternate is not available, the ACO shall forward a personal claim via the chain of command to Commandant (G-F).

B. Designation of the ACO.

1. Who Makes the Designation. Commandant (G-F) is authorized to designate military members or civilian employees to act as an ACO. Authority is delegated to Commandant by the Secretary of Transportation under provisions of 31 U.S.C. 3528.

2. Who May Be Designated. Commissioned or warrant officers, chief petty officers and civilian employees assigned to finance and supply duty may be designated as ACO. However, if such person is also a procurement officer, that person shall not be permitted to sign receiving and inspection reports.

3. How to Effect Designation.

a. Automatic Designations. Commandant (G-FPS) will initiate designation of military F&S personnel who are assigned afloat based upon the member's permanent change of station (PCS) orders.

b. All Other Designations. District commanders or commanding officers of Headquarters units must send a nomination letter to Commandant (G-FPS) containing:

- (1) Name, grade/rank, SSN or budget position number of nominee.
- (2) Official station.
- (3) Class of vouchers to be certified.
- (4) Location of servicing regional disbursing officer (RDO).

- 1-B-3. c. Signature Cards Required. Commandant (G-FPS) will send the Signature Card for Certifying Officer (SF-210) to the nominee for completion and follow-up designation to completion. The ACO will determine which of the given names or initials will be used with the surname to comprise the official signature. This official signature will be used on all vouchers and correspondence in connection with the ACO duties.
  4. Notification of Designation.
    - a. To Nominee. Commandant (G-F) will issue letter authorizing the nominee to act as ACO.
    - b. To Regional Disbursing Officer (RDO). Commandant (G-FPS) will furnish the RDO a copy of the designation letter and duly executed signature cards of each ACO.
  5. Duration of Authority. Authorization to act as ACO remain in effect until terminated, revoked, or amended.
  6. Termination of Authority. Notify Commandant (G-FPS) when duties of an ACO are terminated, for any reason, citing effective date to cancel authorization. Commandant (G-FPS) will notify the RDO for removal of signature card from the active file and recording the revocation date.
- C. Certification of Vouchers.
1. Format of Certificate. The required certificate is preprinted on prescribed payment documents.
  2. Use the Proper Title. Use the title "Authorized Certifying Officer" when certifying payment vouchers and schedules.
  3. Print Name and Date. The ACO's name and date of certification should be typed or printed below the ACO's official signature on payment documents.
- D. Relief From Improper Payments.
1. Statutory Provisions. 31 U.S.C. 3528 authorizes the Comptroller General, under certain conditions, to relieve a certifying officer of responsibility for illegal, improper, or incorrect payments discovered in the audit of the ACO's accounts.
  2. How Relief Is Obtained. Normally GAO exceptions are handled by Commandant (G-FPS). If prescribed collection procedures are not fruitful, Commandant (F-FPS) initiates requests to GAO for relief. Generally, the ACO is not notified of GAO action unless relief is denied.

## CHAPTER 2. CASHIER OPERATIONS

### A. Types of Cashiers.

1. Class A Cashier. A person who receives advance funds and is accountable in his or her own name but has no authority to advance funds to any other cashier except an alternate. Within the Coast Guard, Class A Cashiers are further classified as follows:
  - a. Class A (General). One who receives advance funds on a "need" basis as opposed to a "fixed fund" basis.
  - b. Class A (Limited). One who receives advance funds on an "imprest" or "fixed fund" basis. An Imprest Fund is a fixed cash or petty cash fund which has been advanced to a designated cashier for cash payment, or other cash requirement purposes as specifically authorized.
2. Class B Cashier. One who receives advance funds, is accountable in his or her own name and is authorized to advance funds to a sub-cashier as well as an alternate. The Class B Cashier receives advances on a "need" basis, rather than on a "fixed" or "imprest fund" basis.
3. Class D Cashier. One who receives advance funds and is accountable in his or her own right. He or she makes no disbursements but uses the fund solely for change-making purposes. Funds may be advanced to sub-cashiers or to an alternate.
4. Sub-Cashier. One who receives funds from a Class B or D Cashier and is responsible to the same local Coast Guard office as the cashier from whom the advance was received. He or she is accountable to the Class B or D Cashier from whom the advance was received and is authorized to perform the same type of transactions as the principal cashier.
5. Alternate To a Cashier or Sub-Cashier. One designated in the same manner as a cashier or sub-cashier but who functions in such capacity only during the absence of a principal cashier or sub-cashier.

### B. Responsibilities of Cashiers.

1. Certification Requirement. Disburse public funds in accordance with current laws and regulations. The payments made must be for properly authorized obligations of the United States based upon vouchers certified by a person designated as Authorized Certifying Officer (ACO). Class A and B Cashiers may make payments for purchases not exceeding \$250.00 prior to voucher certification by an ACO. This amount may be increased to an amount not to exceed \$500.00 under emergency conditions.

- 2-B-2. Responsibility and Accounting for Funds. Cashiers are personally responsible to the United States Government for procuring, safeguarding, disbursing and accounting for all official funds in custody. Cashiers must be able to account for the full amount of the fund by cash, uncashed checks or unscheduled subvouchers at all times. A cashier is pecuniarily responsible for all funds expended or not on hand for which vouchers cannot be produced as evidence that the funds were disposed of in accordance with law or regulations. Cashiers should have the following publications:
- a. Manual of Procedures and Instructions for Cashiers. Published by the Department of Treasury, Fiscal Service, Bureau of Government Financial Operations, Washington, DC 20226.
  - b. Imprest Fund Manual. Department of Transportation Order DOT 2770.7A.
  - c. Know Your Money. A pamphlet published by the Department of Treasury, U.S. Secret Service, Washington, DC 20226.
3. Safeguard of Funds. Cashiers will carefully handle all public money in their possession and store it in a safe or other suitable container as prescribed by the Imprest Fund Manual, Department of Transportation Order DOT 2770.7A. and Treasury Department, Manual of Procedures and Instructions for Cashiers. Cashiers will not intermingle private with official funds. Cashiers will not be charged with custody or accountability for unofficial funds.
4. Responsibility of Sub-Cashier. A designated sub-cashier is authorized to discharge the same duties as a Class B or D Cashier and is responsible for disbursing transactions to the same extent as the Class B or D Cashier. The sub-cashier is accountable to the Class B or D Cashier from whom the advance of funds was received.
5. Responsibility of Alternate. In the absence of principal cashier, the designated alternate is required to discharge all duties of the cashier and is responsible for disbursements made to the same extent as the cashier.

C. Designation of Cashiers and Alternates.

1. Who May Be Designated. The following persons may be designated cashiers:
  - a. Cashiers Afloat or in Foreign Areas. Any commissioned or warrant officer assigned to finance and supply duties. Under the provisions of Secretary of Treasury letter dated 26 June 1972, cashiers afloat or with units located in foreign areas may hold concurrent designation as ACO.

2-C-1. b. All Other Cashiers.

- (1) Any commissioned officer, warrant officer, or civilian employee provided that person is not:
  - (a) Designated as principal or alternate ACO.
  - (b) Assigned duties involving voucher audit and/or maintenance of accounts.
  - (c) Assigned duties involving both the function of negotiating with vendors and receiving and storing material.
- (2) An enlisted member in pay grade E-5 and above may be designated as Class A Cashier (Limited) in addition to the persons indicated in paragraph 2-C-1.b.(1) above. NOTE: Completion of a National Agency Check (NACI) with written inquiries for civilians or National Agency Check (NAC) for military is required before nominating a Class A (General) or Class B Cashier. These positions are designated as non-sensitive. NACI or NAC completion should be verified with the civilian or military personnel officer prior to nomination.

2. Designation Procedures. Cashiers, except sub-cashiers, are designated by the Chief Disbursing Officer (CDO) or Regional Disbursing Officer (RDO) upon request from Commandant (G-FPS). Sub-cashiers are designated by Commandant (G-FPS), district commanders and commanding officers of Headquarters units.

- a. Class A (General) Afloat. Commandant (G-FPS) takes action to obtain cashier designation for these members from RDO at the time PCS orders are issued. See paragraph 5-7 of the Department of Transportation Imprest Fund Manual (DOT 2770.7A).
- b. Class A (General), B or D Ashore. District commanders, Commander Activities Europe and commanding officers of Headquarters units must request nomination from Commandant (G-FPS) by submitting a letter with the following:
  - (1) Name, rank or grade, Social Security account number and official station of nominee.
  - (2) Amount of fund authorization requested.
  - (3) Type of designation desired and effective date.
  - (4) Category and dollar amount of anticipated weekly disbursements to justify request based on limitations contained section 2-D of this chapter.

2-C-2. c. Class A (Limited). In addition to data required in paragraph 2-C-2.b above, the statement that a person's duties and responsibilities do not conflict with the requirements of paragraph 2-C-1.b above must be furnished.

3. Notice of Designation. A cashier or sub-cashier may not disburse funds until Request for Change or Establishment of Imprest Fund (SF-211) or letter of designation is received.

a. Cashier. Commandant (G-FPS) will notify the nominee when the designation has been approved by the CDO. The SF-211 will indicate the maximum cash advance the designee is authorized to carry at personal risk.

b. Sub-Cashier. Commandant (G-FPS), district commanders, and commanding officers of Headquarters units will send a written notice to the designated sub-cashier providing him or her the authority. A copy of the notice will be sent to the appropriate Class B or D Cashier and Commandant (G-FPS). A copy will not be sent to the RDO.

4. Notice of Revocation. When the services of a cashier are terminated, the nominating official must promptly notify Commandant (G-FPS), indicating the effective date. A sub-cashier must be notified by letter of his or her termination. A copy of the letter will be sent to the appropriate Class B or D Cashier and Commandant (G-FPS).

D. Cash Limitation. Advances to cashiers are generally made by check or checks. This practice is followed so that a cashier will not have more cash in his or her possession than currently needed. Since all cash is handled at personal risk, each cashier will assure that cash on hand is always kept to a minimum, consistent with local requirements and that facilities are available for properly safeguarding it from loss or theft.

1. When Source of Funds Is Reasonably Close and Not More Than 24-Hour Notice Is Required to Obtain Cash.

a. 2-week's requirement when the amount is between \$2,000 and \$10,000. If the amount is less than \$2,000, the amount of cash held can be based on amount needed to enable cashier to prepare a replenishment voucher not more than once a month.

b. 1-week's requirement when the amount is \$10,000 or over but less than \$100,000.

c. 3-day's requirement when the amount is \$100,000 or over.

- 2-D-2. When Source of Funds Is Not Reasonably Close To Cashier and More Than 24-Hours' Notice is Required To Obtain Cash.
- a. 1-month's requirement when the amount is less than \$10,000.
  - b. 2-week's requirement when the amount is \$10,000 or over but less than \$100,000.
  - c. 1-week's requirement when amount is \$100,000 or over.
3. When the Source of Funds Is Remote.
- a. 1-month's requirement when the amount is less than \$200,000.
  - b. 2-week's requirement when the amount is \$200,000 or over.

E. Replenishment Checks.

- 1. Frequency. Periodically, but at least once each month and at the close of the fiscal year. Replenishment is obtained by submitting Cashier Accountability Report (CG-5394) to the supporting accounting office. See section 2-G of this chapter if replenishment is requested at the end of a month.
- 2. Supporting Subvouchers. After payment by the cashier, subvouchers will be stamped "PAID" and numbered consecutively. Securely attach the subvouchers to the upper left-hand corner of the original CG-5394 together with an adding machine tape summarizing the amounts of the subvouchers. Each subvoucher must show the proper appropriation and accounting classification chargeable. The date of the purchase will be the basis for determining the fiscal year appropriation chargeable.
- 3. Preparation of CG-5394. Prepare CG-5394 as illustrated in Figure 2-1 in an original and one copy. When the cashier desires replenishment in several checks, the number and amounts of all checks must be stated.
- 4. Distribution of CG-5394.

Original - Signed by the cashier and forwarded to the applicable accounting office responsible for verification and scheduling of replenishment check using Voucher and Schedule of Payments (SF-1166 OCR). Retained by the accounting office as a supporting document.

Copy - Retained by the cashier.

2-F. Obtaining Cash.

1. Cashiers will:
  - a. Use official check drawn in favor of the cashier.
  - b. Notify the bank in advance so that the money can be prepared for withdrawal. Advise the bank of denominations and total amount required.
  - c. Cash check in person at depository bank or Federal Reserve Bank.
  - d. Count money in the presence of one or more witnesses upon taking possession.
2. How Much To Get. Get only enough to meet day-to-day requirements consistent with availability of banking facilities and time required to get cash.
3. Handling Cash. Exercise utmost care to prevent loss by carrying cash in a suitable container. Obtain funds at irregular intervals if possible and vary routes traveled so no set routine is established.
4. Counterfeit Currency. Cashiers are responsible for counterfeit currency coming into their possession and will immediately notify the local U.S. Secret Service agent.

G. Accountability Report.

1. Frequency. On the last workday of each month, each Class A and B Cashier must submit a signed Cashier Accountability Report (CG-5394) RCS:G-FPS-6266 to Commandant (G-FPS) with a copy to the supporting accounting office as illustrated in Figure 2-2. Class D Cashiers will report annually on the last workday in September. This accountability report will include a summary of all disbursements and reimbursements for the current month. If replenishment checks are requested on the last workday of the month, complete CG-5394 as illustrated in Figure 2-3. Send a copy to Commandant (G-FPS) which will serve as the monthly accountability report. Effective 1 October 1984, monthly accountability reports will not be submitted to Treasury Department Regional Disbursing Officers.

2-H. Increase in Cash Limitation.

1. Permanent Increase. Submit requests by letter to Commandant (G-FPS). via district commander or commanding officer of Headquarters units and supporting accounting office with the following information:
  - a. Unit Name and OPFAC number.
  - b. Current and requested cash limit.
  - c. Category and dollar amount of actual or anticipated weekly disbursements to justify approval of request based on limitations in section 2-D of this chapter.
  - d. Commandant (G-FPS) will notify the cashier via the chain of command when the request has been approved or disapproved. The supporting accounting office will schedule necessary checks upon notification of the approved increase.
2. Temporary Increase. The district or headquarters unit comptroller may authorize a cashier to exceed the authorized cash limitation for a short period of time if necessary to meet payroll requirements. Cashiers will submit a CG-5394 to the appropriate accounting office in the same manner as a replenishment request. Justification for the temporary increase must be cited in the "Remarks" block. A period of 4 bank working days before the payroll date or prior to vessel departure when the vessel is scheduled to be deployed on regular paydays is considered sufficient for this purpose. Any funds on hand in excess of the cashier's authorized amount will be turned in within 10 days after the designated payroll date or return of vessel to homeport. See section 2-Q of this chapter.

I. Reporting Physical Loss or Deficiency by Cashier.

1. Items Involved. Physical loss or deficiency includes United States currency and coin, vouchers, records, checks, securities or papers. Any deficit of public funds must be reported promptly to the commanding officer.
2. What To Do When Loss Occurs. The commanding officer must promptly report the facts to Commandant (G-FPS). If loss is due to theft, burglary or other irregularity and considered irrecoverable, the report should so indicate. If an investigation is made, send a copy of the report to Commandant (G-FPS). Maintain a follow-up and keep Commandant (G-FPS) advised of any new developments.
  - a. Notify Other Interested Parties. Report the facts to the

- 2-I-2. a. (cont'd) nearest Secret Service Office, Federal Bureau of Investigation (FBI) Office and appropriate Coast Guard Intelligence Office. A letter report must be sent to the Office of the Inspector General, Department of Transportation. Small losses or shortages which might reasonably be the result of errors in change-making need not be reported to these agencies if there is no other indication of irregularity or improper action. Also, notify the local police authorities in apparent robbery cases. A list of U.S. Secret Service and FBI field offices is contained in the "Manual of Procedures and Instructions for Cashiers" published by the Department of Treasury.
- b. Obtain Duplicate Copies of Documents. Take action to obtain duplicate copies of lost vouchers, records or papers.

J. Reporting Physical Loss or Deficiency by Other Accountable Officers.

- 1. Other Accountable Officers include:
  - a. Collection clerks, commissary and clothing officers.
  - b. Other employees having received public money.
  - c. Alternates to any of the above.
- 2. Items involved are official funds only.
- 3. When Loss Occurs. The commanding officer should promptly report losses to Commandant (G-FPS) via the chain of command. If loss is due to theft, burglary or other irregularity, the report should so indicate. If an investigation is made, send a copy to Commandant (G-FPS). Maintain follow-up and keep Commandant (G-FPS) advised of any new developments.
  - a. Notify Other Interested Parties. Report the facts to the nearest office of the Secret Service and FBI. Small losses or shortages which might reasonably be the result of errors in charge-making need not be reported to the Secret Service or the improper action. Also, notify the local police in apparent robbery cases.
  - b. Vacant.

K. Relief for Physical Loss or Deficiency.

- 1. Statutory Provision. 31 USC 3527 authorizes the GAD to:
  - a. Relieve any disbursing or other accountable officer or agent of responsibility because of the physical loss or deficiency of Government funds, vouchers, records, checks, securities or papers in the accountable officer's or agent's charge.

- 2-K-1. b. Relieve cashiers of responsibility for illegal, improper, or incorrect payments, including those resulting from fraud, forgery, alterations of vouchers and other improper practices.
- c. Approve reimbursement of amounts paid by or on behalf of accountable officers for restitution of losses or deficiencies.
2. Interim Replenishment. Upon receipt of the report of loss of funds and if requested by the cashier's administrative office, the supporting accounting office will establish an accounts receivable in the name of the cashier and restore the amount of the loss so that the cashier may continue to operate. This action will in no way relieve the Coast Guard of the responsibility to take action to clear the loss by obtaining a relief of liability or requiring the cashier to replace the loss from personal funds.
3. How to Get Relief. Requests for relief of liability for physical loss or deficiency of funds will be in the form of a letter from the accountable individual to Commandant (G-FPS) via the chain of command. The letter and forwarding endorsements will provide a complete report of the circumstances resulting in the loss and the findings of any fact finding body, report of investigation, court-martial or other proceedings. Each forwarding endorsement will include a specific opinion as to whether the loss or deficiency occurred while the individual was in line of duty and not the result of fault or negligence on the part of such person, and a specific recommendation as to whether or not relief should be granted.
- a. Format and Specific Information Required. Whether or not an investigation is conducted, specific information is considered necessary to provide a complete report of the circumstances resulting in the loss. The following information will be supplied and considered in the request for relief and/or the forwarding endorsements, as appropriate:
- (1) Specific duty assignment at the time of the loss or shortage of the individual requesting relief.
  - (2) The experience or lack of experience in this duty of the person requesting relief.
  - (3) When, how and by whom loss was discovered.
  - (4) Actions taken to verify loss and establish how loss occurred.
  - (5) When last cash count and balancing was effected prior to discovery of shortage.

2-K-3. a. (cont'd)..

- (6) Prevailing circumstances at time loss occurred, e.g., volume of money handled, volume of transactions, number of personnel handled, complexity of transactions, actual operating conditions, and whether a shortage of personnel existed.
- (7) What procedures were used to reduce possibility of loss or shortage.
- (8) A statement indicating that pertinent regulations and instructions were followed; or, if not followed, an explanation of omissions and deviations.
- (9) Past involvement, if any, by the individual requesting relief in any prior losses or shortages.
- (10) A statement indicating whether or not theft or a criminal act may have been involved.
- (11) the manner in which the loss is being carried in the accounts of the cashier.

b. Granting or Denying Relief. Commandant (G-FPS) will review each request and, where relief is appropriate, forward the request to the appropriate official. See Imprest Fund Manual (DOT Order 2770.7A) Chapter 8, Paragraphs 4 and 6.

L. Unforeseen Absence of Cashier.

1. Absence of Cashier. If the absence of the cashier is unforeseen and this absence will interrupt disbursing service to the unit, the commanding officer will:
  - a. Appoint a committee of three officers to prepare an accounting of the cashier's records and funds. One member should be the alternate, if one is designated.
  - b. Cause the cashier's safe to be opened in the presence of the committee.
  - c. Instruct the committee to prepare an audit of the cashier's records and funds as outlined in section 2-V of this chapter. An explanation of the circumstances of the audit must be entered in the remarks block of CG-5394. All three members of the committee must sign the audit.
  - d. If the funds entrusted to the cashier are found to be intact, transfer accountability to the designated alternate cashier, observing transfer procedures outlined in section 2-0 of this chapter. The transfer documents will be prepared in the name of the principal cashier.

2-L-1.d. (cont'd) The senior committee member will act as the transferring officer and sign the forms in lieu of the principal cashier. If there is no designated alternate, accountable items will be safeguarded pending return of the cashier or designation of an alternate.

M. Cashier Accounts and Records.

1. Required Accounts. Cashiers are required to keep the following ledger accounts using cashbook or automated ledger systems. If an automated system is used, an off-line backup system must be maintained.
  - a. Cash.
  - b. Advances.
  - c. Unreported payments.
  - d. Vouchers in transit.
  - e. Advances to subcashiers.
2. Posting Accounts. Post all transactions and balance cash daily. Enter the date, amount, document reference or other suitable description for each entry. Erroneous entries must be lined through and initialed by the cashier.
3. Records. Cashiers will maintain a complete and orderly file of the following:
  - a. Original subvouchers which have not been sent to the supporting accounting office for reimbursement.
  - b. A copy of all CG-5394 with copies of subvouchers attached.
  - c. Interim receipts for cash.
  - d. Any other documentation to support cash transactions.

N. Making Cash Payments.

1. Cash Payments. Cashiers are responsible for erroneous payments made on forged or fraudulent vouchers even though the cashier may be innocent of participation in the fraud. This includes payments made on vouchers bearing a forged ACO signature. When making cash payments the cashier will:
  - a. Verify each payee by identification card or other personal identification.
  - b. Obtain payee receipt by signature. Signature must agree with name as it appears on payment document.

2-N-1.(cont'd).c. Accept only Military Payroll Money List (CG-3079) for payment of pay and allowances.

N-2. Doubtful Transactions. Where doubt exists as to the propriety of any transaction, the cashier may require written acceptance of responsibility for such transaction from the official authorizing the payment. This will provide the cashier recourse to such official if the transaction is later disallowed. Any doubt should be resolved in advance by consultation with the appropriate certifying officer. The cashier may also request an advance written opinion from the certifying officer as to the legality of a disbursement. If the certifying officer cannot determine the legality of the disbursement, the certifying officer may submit the question to the Comptroller General for a decision. See paragraph 1-A-5 of this manual.

O. Transfer of Accountability to Alternate.

1. Absence of 15 Days or Less. If the cashier plans to be absent for less than 15 days, the following procedures will be followed:
  - a. Make an informal cash advance to the alternate sufficient to carry on normal disbursing functions.
  - b. Obtain a signed Memorandum Receipt from the alternate covering the amount of cash transferred.
  - c. Upon return, require the alternate to account for the amount of cash entrusted.
  - d. Return the Memorandum Receipt to the alternate if all cash is properly accounted for. Instruct the alternate to keep the receipt for at least 2 months.
2. Absence of More Than 15 Days. If the cashier plans to be absent for more than 15 days, the following procedures will be followed:
  - a. Transfer all accountable items such as cash, interim receipts for cash, uncashed checks, etc., to the alternate.
  - b. Complete and distribute CG-5394 as illustrated in Figure 2-4.
  - c. Obtain receipt from alternate for the accountable items transferred by signature on all copies of CG-5394. The alternate will balance the report with the accounts prior to acknowledging receipt.
  - d. Reverse the above procedures when the cashier resumes duties as principal cashier.

2-P. Cash Advances to Sub-Cashiers.

1. Action by Class B or D Cashier When Making Advance. The cashier will:
  - a. Prepare CG-5394 as illustrated in Figure 2-5.
  - b. Make cash advance to sub-cashier.
  - c. Obtain signature of the sub-cashier.
  - d. Retain the original CG-5394 and give one copy to the sub-cashier.
  
2. Action by Sub-Cashier. On receipt of cash advance the sub-cashier will:
  - a. Make cash disbursements as outlined in section 2-N of this chapter.
  - b. Liquidate accountability of cash advance by submitting all subvouchers and any undisbursed cash to the Class B or D Cashier.
  
3. Action by Class B or D Cashier on Return of Cash Advance From Sub-Cashier.
  - a. Prepare CG-5394 as illustrated in Figure 2-6.
  - b. Reconcile the amount of the advance with supporting subvouchers and cash returned by the sub-cashier.
  - c. Liquidate cash advanced to sub-cashier.
  - d. Give original of CG-5394 to the sub-cashier and file one copy.

2-Q. How To Reduce Funds.

1. Decrease or dissolve a fund by any of the following methods:
  - a. Apply reimbursement voucher in whole or in part.
  - b. Return uncashed checks to the supporting accounting office for cancellation.
  - c. Deposit money or convert to check and deposit with collection clerk.
  - d. Complete and distribute CG-5394. See Figure 2-1.
2. Vacant.

R. Refunds From Vendors.

1. If refund is received before the subvoucher is sent to the supporting accounting office, return the money to the fund and enter the amount refunded on the subvoucher.
2. If refund is received after the subvoucher is sent to the supporting accounting office, enter the amount of refund on the copy of the subvoucher. Send the money with a covering letter to the collection clerk.

S. Relief and Detachment of Cashier.

1. When a cashier is relieved, the outgoing cashier will transfer accountability as follows:
  - a. Transfer all accountable items such as cash, interim receipts for cash, uncashed checks, etc., to the relief.
  - b. Complete and distribute CG-5394 as illustrated in Figure 2-4.
  - c. Obtain signature receipt for accountable items from relieving cashier.
2. The relieving cashier will:
  - a. Verify cash and other accountable items against the CG-5394.
  - b. Acknowledge receipt by signing CG-5394.
    - (1) If unwilling to assume responsibility for the accounts, the relieving cashier should send a letter to the commanding officer stating the reason and condition of the accounts.
    - (2) The relieving cashier will also send a copy of the letter to the supporting accounting office and Commandant (G-FPS).

2-T. Setting up a Change-Making Fund.

1. Definition. A change-making fund is a cash fund with a fixed monetary limitation established solely for change-making purposes.
2. Establishing a Change-Making Fund. District commanders, Commander Activities Europe and commanding officers of Headquarters units must request establishment of a change fund by letter to Commandant (G-FPS). The letter should outline the necessity for the fund and supply information required in paragraph 2-C-2.b of this chapter.
3. Approval. Commandant (G-FPS) will authorize establishment of a change-making fund and nominate the Class D Cashier. The cashier will keep the copy of the authorization in his or her files. Instructions concerning limitation on accountability, increasing the fund limitation and transfer of accountability to an alternate, are the same as stated for other cashiers in this chapter.
4. Accountability Report. The Class D Cashier will report the status of his or her accountability at least annually on the anniversary date of the original advance or relief of another cashier on CG-5394 as illustrated in Figure 2-7.

U. Cashing Personal or Government Checks.

1. Afloat and Remote Units. Class A general cashiers afloat or at other approved remote locations may cash personal or Government checks for amounts not in excess of the monthly basic rate of pay earned by the individual. Otherwise imprest funds may not be used for cashing of checks or negotiable instruments.

Note: All checks cashed will be deposited with the Collection Clerk. The Collection Clerk will deposit all checks to the credit of the Budget Clearing Account 69F3875 (Code P). The accounting activity will then record the deposit by the following entry:  
DR 2120 Funds with U.S. Treasury  
    CR 5499 Trust and Deposit Liabilities - Other  
When the entries for the imprest fund disbursement voucher is recorded, the accounting activity will then record the following:

DR 5499 Trust and Deposit Liabilities - Other  
    CR 2120 Funds with U.S. Treasury

2-V. Audit of Cashiers.

1. Objective of Audit. Cashiers are entrusted with official funds for which they are accountable to the government. The objective of an audit is to ensure that these accountable officers:
  - a. Follow prescribed procedures in performing their duties.
  - b. Operate within prescribed monetary limitations.
  - c. Have maintained integrity of the funds entrusted to them.
2. Command Responsibility. The officer in command of a unit to which a cashier is attached is responsible for ensuring that audit requirements are fulfilled and for maintaining follow-up to ensure receipt of a copy of quarterly audit reports. The officer in command shall:
  - a. Appoint in writing an Audit Board consisting of two persons to conduct the audit. The person appointed to the Board may be a commissioned or warrant officer or a civilian employee. One enlisted member may be appointed to a Board to audit the accounts of a Class A Cashier (Limited) when there is only one officer, other than the cashier, assigned to the unit. Whenever possible, the person appointed should have a background or experience in the field of accounting or disbursing. The Board members may be selected from another Coast Guard unit in close proximity if necessary to obtain qualified persons. Commanding officers of vessels are encouraged to seek the services of qualified shore based personnel for Board members. Visiting Coast Guard personnel with desired background may also be appointed as Board members. Any person working under the direct supervision of the accountable officer whose accounts are being audited should not be appointed to the Audit Board.
  - b. Vacant.
3. Frequency. The audit is to be conducted at least once each quarter. It may be conducted more frequently if deemed necessary or advisable. To be most effective, the audit must be unannounced. It should be at varied intervals, usually other than on the last day of the month. The Audit Board must perform their audit in the presence of the person whose accounts are being audited.
4. Cognizant Comptroller's Responsibility. The District Comptroller having cognizance of the unit to which the cashier is attached is responsible for:

- 2-V-4. a. Ensuring that each accountable officer is audited at least once each quarter.
- b. Ensuring that the audits are conducted at various intervals on a surprise basis.
- c. Maintaining a file of audit reports for each cashier under his or her jurisdiction.
5. Required Report. The Audit Board will use CG-5394 to report its findings. They will make required verifications and distribute the form as illustrated in Figure 2-8. The Audit Board should also determine whether funds accounted for are within the cashier's authorization. Each cashier has a letter from Commandant (G-FPS) which establishes a limitation on the amount of funds authorized to be kept on hand. With the exception of paragraph 2-H-2, this limitation may not be exceeded for any reason. Report any violation by notation in the "Remarks" block on the reverse of CG-5394.

W. Audit of Other Government Funds.

1. Types of Funds Authorized. Cashiers may have government funds in their custody other than official disbursing funds. These funds generally represent monies collected from the sale of government property (money being held for transmittal to and deposit with the officially designated collection clerk). These funds will not be intermingled with official disbursing funds.
2. Types of Funds Not Authorized. Cashiers are not authorized to have nongovernmental or quasi-official funds in their possession. Exchange funds, morale funds and funds belonging to officer messes are examples of this type.
3. Verification of Other Funds. The Audit Board should concurrently audit all other funds on hand. They should determine the origin and amount of funds which should be on hand by checking the record of sales.
4. How to Report the Custody of Other Funds. The Audit Board will report the amount of other funds on hand, classified by categories, in the "Remarks" block or on the reverse of CG-5394. The custody of any nongovernmental or quasi-official funds will also be reported. Classify funds as follows:
  - a. Sale of Uniform Clothing.
  - b. Sale of Provisions.
  - c. Sale of Meals.
  - d. Other (itemized in detail).

| 2-X. Department of Transportation Office of Inspector General

| Surprise Audits.

- | 1. Suprise Audit. When an auditor appears before a cashier for  
| a surprise audit, the cashier will cease operations  
| immediately and notify his/her supervisor of the auditor's  
| arrival. The auditor may remain with the cashier to preserve  
| the integrity of the surprise audit.
- | 2. Verification. The command may verify the auditor's  
| credentials by calling the OIG Regional Office for  
| confirmation (OIG Regional Office telephone numbers are  
| listed in the DOT telephone directory). The auditor will not  
| be permitted access to the imprest funds until the command is  
| satisfied with the authenticity of the auditor's credentials.

| Y. Making Cash Payments With Money Orders.

- | 1. Money Orders. Money orders may be used to make supplemental  
| payroll payments to military members who were underpaid on a  
| scheduled payday, are geographically remote from an imprest fund  
| and in immediate need of the money. When the imprest funds  
| cashier receives authorization from an ACO to make payment to the  
| member, the cashier will make payment in the following manner.
  - | a. Purchase a postal money order from the nearest Post  
| Office. The money order will be made payable to the member.
  - | b. Forward the money order and a receipt, which will require  
| the member's signature and will contain all pertinent  
| information relating to the supplemental payment, to the  
| member's commanding officer by the most expeditious means,  
| including express mail if necessary.
  - | c. Retain a copy of the money order as proof of disbursement  
| pending return of the receipt signed by the member.
  - | d. The cashier will notify the ACO that payment has been  
| made when the money order is purchased.
  - | e. The commanding officer will give the money order to the  
| member, obtain the member's signature on the receipt and  
| return the receipt to the cashier.
  - | f. Money order fees shall be charged against local operating  
| funds (OG-30).
- | 2. Issuance of Travelers Checks for Travel Advances. Cashiers  
| may be designated to act as Travelers Checks Clerks  
| responsible for issuing travelers checks for advances.  
| Policies and procedures for the use of travelers checks are  
| prescribed in the Department of Transportation Travel Manual  
| (DOT Order 1500.6A).

2-AA. Foreign Disbursing. Treasury Department, Manual of Procedures and Instructions for Cashiers contains procedures on foreign disbursing.

1. Procurement of Foreign Currency. When foreign currencies are required for disbursements, they must be obtained from the United States Government or other legally authorized sources depending upon arrangements existing in different localities. The local State Department representative can advise of local arrangements and the appropriate banking institution. Accomplish procurement by exchange of United States currency or use of official check issued in favor of the cashier.
2. Military Payment Certificates. Cashiers may be required to obtain military payment certificates which are the only medium of exchange at military establishments in designated areas. Obtain the certificates from disbursing officers located at the military establishment. Military payment certificates are carried in the cashier's account the same as cash.
3. Cashiers Afloat. Cashiers should be aware of scheduled visits to foreign countries and anticipate if a requirement for foreign currency exists. Before departing the Continental United States, the cashier should obtain any foreign currency required for use while in transit.
4. Loss or Deficiency of Funds. Report losses to the nearest United States Consulate and follow procedures in section 2-I of this chapter. Losses or gains due to exchange rates will be reported on the cashier's replenishment request. Explain losses or gains in "Remarks" block.
5. Questions Concerning Foreign Disbursing. Inquiries concerning foreign disbursing will be addressed to Commandant (G-FPS) via the chain of command.

BB. Internal Control. District commanders, commanding officers of Headquarters units, and Commander, Coast Guard Activities Europe, shall ensure that all internal control program requirements are conducted in accordance with published instructions and schedules. An outline of how to conduct Internal Control Reviews (ICRs) as required by the Office of Management and Budget (OMB) Circular A-123 and the Federal Managers' Financial Integrity Act of 1982 appears in the Comptroller Manual (COMDTINST M4400.13), Volume III, Logistics/Property and Transportation, Part I, chapter 1.

ILLUSTRATION OF REPLENISHMENT REQUEST

APPROVED  
RCA 411 (1-195) GNM

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD (CG FORM 1874)		CASHIER ACCOUNTABILITY REPORT		7/12-7/24/84
CHECK APPROPRIATE BOX (X)		16-32056		CLASS "B"
<input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		USCG SUPPORT CENTER ALTOONA		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER		1500	00	6/28/84 \$400.00
UNPAID REIMBURSEMENT VOUCHERS DATED		800	00	7/11/84 \$400.00
UNRECORDED RECEIPTS				Report the amount of any subvouchers on hand that are not being sent for reimbursement.
INTERIM RECEIPTS FOR CASH		500	00	
CASH ON HAND		5150	00	
ADVANCE OR REIMBURSEMENT CHECKS ON HAND		1000	00	
RECEIPTS FOR ADVANCES TO ALTERNATES		800	00	
RECEIPTS FOR ADVANCES TO SUB-CASHERS		250	00	
OTHER SPECIFY				
TOTAL ACCOUNTABILITY		10000	00	
DISBURSEMENT BREAKDOWN				
TYPE OF DISBURSEMENT	NUMBER			
PIRCHASES				
TRAVEL ADVANCES				
LOCAL TRAVEL				
TRAVEL PAID IN CASH				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL				
DISBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
TOTAL				
NUMBER OF REIMBURSEMENT CHECKS DESIRED		2	IN THE AMOUNTS OF 800.00, 400.00	
COMMENTS: Apply \$300.00 of this voucher to reduction of my advance.				
APPROVED BY		7/24/84		
M. J. HANSEN, CWO-4, USCG				
VERIFICATION OF ACCOUNTABILITY				
I, the undersigned, have examined the cash and verified the assets on hand, assets in transit, and transfer of accountability, and found the accountability to be as reported above.				
DATE				
SIGNATURE				

sample

If you wish to decrease the fund level, place pertinent remarks here.

Figure 2-1

ILLUSTRATION OF MONTHLY ACCOUNTABILITY REPORT

APPROVED  
RCS NO. G PPS-217

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD 7/1-7/31/84		CASHIER ACCOUNTABILITY REPORT		7/1-7/31/84	
CHECK APPROPRIATE BOX IN: <input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		16-32056		CLASS "B"	
		USCG SUPPORT CENTER ALTOONA			
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS	
THIS MONTH				<b>sample</b>	
UNPAID REIMBURSEMENT VOUCHERS DATED 7/24/84 IF MORE THAN ONE LIST UNDER REMARKS:		1200	00		
UNRECORDED SUBVOUCHERS		1600	00		
INTERIM RECEIPTS FOR CASH		300	00		
CASH ON HAND		6000	00		
ADVANCE OF REIMBURSEMENT CHECKS ON HAND		400	00		
RECEIPTS FOR ADVANCES TO A. TRAVEL		250	00		
RECEIPTS FOR ADVANCES TO V. B. ADMIRAL		250	00		
OTHER SPENDS					
TOTAL ACCOUNTABILITY		10100	00		
DISBURSEMENT BREAKDOWN					
TYPE OF DISBURSEMENTS	NUMBER				
P. TRAVEL	3	188	18		
TRAVEL ADVANCES	2	200	00		
U. A. TRAVEL	1	14	86		
TRAVEL PAID IN CASH	1	175	00		
DR. TRAVEL	1	245	00		
EMERGENCY PAYROLL	3	600	00		
RE. ADVANCES	5	1691	00		
TOTAL	16	3114	04		
UNACCOUNTED FOR FUNDS THIS MONTH					
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)					
DATE REQUESTED	DATE RECEIVED				
4180	4195	400	00		
4193	4202	400	00		
TOTAL		800	00		
NUMBER OF REIMBURSEMENT CHECKS DESIRED		ON THE AMOUNTS OF			
COURTESY					
M. J. HAWSER, CWO-4, USCG		7/31/84			
VERIFICATION OF ACCOUNTABILITY					
We the undersigned on _____ examined the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as returned above.					

Figure 2-2

**ILLUSTRATION OF COMBINED REPLENISHMENT REQUEST  
AND MONTHLY ACCOUNTABILITY REPORT**

APPROVED  
RCS NO. G-FPS-420

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD (CG FORM 1874)	<b>CASHIER ACCOUNTABILITY REPORT</b>	7/25-7/31/84
CHECK APPROPRIATE BOX (X)		
<input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION	16-32056 CLASS "B" USCG SUPPORT CENTER ALTOONA	
<b>STATUS OF FUNDS</b>		
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED <b>7/24/84</b> IF MORE THAN ONE LIST UNDER REMARKS UNRECORDED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE OR REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY)	DOLLARS	CENTS
	1600	00
	1200	00
	300	00
	6000	00
	400	00
	250	00
	250	00
	-	-
<b>TOTAL ACCOUNTABILITY</b>	<b>10000</b>	<b>00</b>
<b>DISBURSEMENT BREAKDOWN</b>		
TYPES OF DISBURSEMENTS	NUMBER	
PURCHASES	3	188 88
TRAVEL ADVANCES	2	200 00
LOCAL TRAVEL	1	14 86
TRAVEL PAID IN CASH	1	175 00
REGULAR PAYROLL	1	243 00
EMERGENCY PAYROLL	3	600 00
PCS ADVANCES	5	1691 00
<b>TOTAL</b>	<b>16</b>	<b>3114 04</b>
DISBURSEMENTS THIS MONTH (USE JULIAN DATES) DATE REQUESTED      DATE RECEIVED		
4180	4195	400 00
4193	4202	400 00
<b>TOTAL</b>		<b>800 00</b>
UNRECORDED FOR FUNDS THIS MONTH		
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES) DATE REQUESTED      DATE RECEIVED		
4180	4195	400 00
4193	4202	400 00
<b>TOTAL</b>		<b>800 00</b>
NUMBER OF REIMBURSEMENT CHECKS DESIRED <b>1</b> IN THE AMOUNTS OF <b>\$1600.00</b>		
COMMENTS		
M. J. HAWSER CWO-4 USCG		
7/31/84		
<b>VERIFICATION OF ACCOUNTABILITY</b>		
I, the undersigned, examined the cash and verified the assets on hand, assets in transit, and transfer of accountability		
examination of documents and records and found the accountability to be as reported above		

Report the amount of any subvouchers on hand that are not being sent for reimbursement.

Include disbursement and reimbursement information for the entire month when replenishment is requested at the end of a month.

One signed copy will be sent to Commandant (G-FPS) to serve as the monthly accountability report.

sample

Figure 2-3

TRANSFER OF ACCOUNTABILITY TO ALTERNATE

APPROVED  
RCS NO. G.FPS 624

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD (CG FORM 1874)		<b>CASHIER ACCOUNTABILITY REPORT</b>		7/3/84	
CHECK APPROPRIATE BOX (X): - MONTHLY - VERIFICATION <b>X TRANSFER</b> - LIQUIDATION		T6-32036		CLASS "B"	
		USCG SUPPORT CENTER ALTOONA			
STATUS OF FUNDS		DO. LARS	CENTS	REMARKS	
TRAVEL VOUCHER EXPENSE REIMBURSEMENT VOUCHER DATED 7/24/84 (IF MORE THAN ONE LIST UNDER REMARKS) UNWARRANTED SUBSIDIES INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE OR REIMBURSEMENT CHECKS UNPAID RECEIPTS FOR ADVANCES TO AGENTS RECEIPTS FOR ADVANCES TO SUBSIDIARIES OTHER SPECIAL		1200	00	DISTRIBUTION Original -Supporting accounting office Copy -Commandant (G-FPS) Copy -Outgoing cashier Copy -Incoming cashier	
TOTAL ACCOUNTABILITY		10000	00	Accountability transferred to O. P. DAHL on 3 July 1984. M. J. HAWSER hospitalized on 2 July 1984.	
DEPARTMENT BALANCE(S) TYPES OF DISBURSEMENTS		NUMBER		Accountability transferred to O. P. DAHL on 3 July 1984. M. J. HAWSER departing on 20 days leave.  The transfer of assets as shown under status of funds have been received by me.  O. P. DAHL, Alternate Cashier (Sign all copies)	
P. R. HAWSE					
TRAVEL ADVANCES					
LOCAL TRAVEL					
TRAVEL PAID IN CASH					
BILL. OR PAYROLL					
EMERGENCY PAYROLL					
MISCELLANEOUS					
TOTAL					
DISBURSEMENTS FOR FUNDS THIS MONTH					
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES) DATE REQUESTED      DATE RECEIVED					
TOTAL					
sample					
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____					
COMMENTS _____					
M. J. HAWSER, CWO-4, USCG		7/31/84			
<b>VERIFICATION OF ACCOUNTABILITY</b>					
We the undersigned at _____ on _____ examined the cash and verified the assets on hand assets in transit and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.					

Figure 2-4

ILLUSTRATION OF CASH ADVANCE TO SUB-CASHIER

APPROVED  
RCS NO. G.FP.476

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD (CG FORM 1874)		CASHIER ACCOUNTABILITY REPORT		7/19/84			
CHECK APPROPRIATE BOX (X)		16-37036		CLASS "B"			
<input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input checked="" type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		USCG SUPPORT CENTER ALTOONA					
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS			
THIS VOUCHER				Cash advance as shown under status of funds has been received from M. J. HANSER cashier.			
UNPAID REIMBURSEMENT VOUCHERS DATED UP MORE THAN ONE YEAR UNDER REPORT							
UNRECORDED SUBVOUCHERS							
INTERIM RECEIPTS FOR CASH							
CASH ON HAND ADVANCE OR REIMBURSEMENT CHECKS ON HAND							
ALTERNATES RECEIPTS FOR ADVANCES TO SUB-CASHIERS		100	00				
OTHER (SPECIFY)							
TOTAL ACCOUNTABILITY		100	00				
DISBURSEMENT BREAKDOWN						O. P. DAHL, Sub-Cashier	
TYPE OF DISBURSEMENT	NUMBER						
RECEIPTS							
TRAVEL ADVANCES							
LOCAL TRAVEL							
TRAVEL PAID IN CASH							
REGULAR PAYROLL							
EMERGENCY PAYROLL							
PCS ADVANCES							
TOTAL							
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				sample			
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)							
DATE REQUESTED	DATE RECEIVED						
NET DEBITED ON REVERSE		TOTAL					
NUMBER OF REIMBURSEMENT CHECKS DEBITED IN THE AMOUNTS OF COMMENTS							
M. J. HANSER, CWO-4, USCG		7/19/84					
VERIFICATION OF ACCOUNTABILITY							
We the undersigned at _____ on _____ examined the cash and verified the assets on hand assets in transit and transfer of accountability in examination of documents and records and found the accountability to be as reported above							

Figure 2-5

ILLUSTRATION OF LIQUIDATION OF CASH ADVANCE TO SUB-CASHIER

APPROVED  
RCS NO. G.FPS-226

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG FORM 1274		CASHIER ACCOUNTABILITY REPORT		7/29/84
CHECK APPROPRIATE BOX (X)		16-32056	Sub-Cashier	
<input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		USCG SUPPORT CENTER ALTOONA		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER				Advance of funds to O. P. DAHL liquidated as shown under status of funds.  M. J. RAWSER, Cashier
UNPAID REIMBURSEMENT VOUCHER				
DATE:				
IN AMOUNT THAN ONLY LIST UNDER DISBURSES.				
UNRECORDED SUBVOUCHERS		65	00	
INTERIM RECEIPTS FOR CASH				
CASH ON HAND		35	00	
ADVANCE OF REIMBURSEMENT CHECKS				
UN PAID RECEIPTS FOR ADVANCES TO ALTERNATES				
RECEIPTS FOR ADVANCES TO SUB-CASHIERS				
OTHER DISBURSES				
TOTAL ACCOUNTABILITY		100	00	
DISBURSEMENT BREAKDOWN				sample
TYPE OF DISBURSEMENTS	NUMBER			
PURCHASE				
TRAVEL ADVANCES				
LOCAL TRAVEL				
TRAVEL PAID IN CASH				
BILLIARD PAYROLL				
EMERGENCY PAYROLL				
MC'S ADVANCES				
TOTAL				
LOST UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
TOTAL				
NUMBER OF REIMBURSEMENT CHECKS DESIRED		ON THE AMOUNTS OF		
COMMENTS:				
O. P. DAHL, SK1, USCG		7/29/84		
VERIFICATION OF ACCOUNTABILITY				
I, the undersigned, on _____, examined the cash and verified the assets on hand, assets in transit, and transfer of accountability.				
I, the undersigned, on _____, examined the documents and records and found the accountability to be as reported above.				

Figure 2-6

ILLUSTRATION OF CLASS D CASHIER ANNUAL ACCOUNTABILITY REPORT

APPROVED  
RCS NO. G-FPS-426

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG 3304 (8-74)	<b>CASHIER ACCOUNTABILITY REPORT</b>	7/1/83-6/30/84
CHECK APPROPRIATE BOX (X) <input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		
16-32056		CLASS "D"
USCG SUPPORT CENTER ALTOONA		
STATUS OF FUNDS		
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED IF MORE THAN ONE LIST UNDER REMARKS:  UNSCHEDULED SUBVOUCHERS  INTERIM RECEIPTS FOR CASH  CASH ON HAND ADVANCE OR REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATES RECEIPTS FOR ADVANCES TO SUB CASHIERS  OTHER (SPECIFY)	DOLLARS	CENTS
	325	00
	75	00
TOTAL ACCOUNTABILITY	400	00
REIMBURSEMENT BALANCE DOWN TYPES OF DISBURSEMENTS      NUMBER		
PURCHASES		
TRAVEL ADVANCES		
LEGAL TRAVEL		
TRAVEL PAID IN CASH		
REGULAR PAYROLL		
EMERGENCY PAYROLL		
RCS ADVANCES		
TOTAL		
LOST/UNACCOUNTED FOR FUNDS THIS MONTH		
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES) DATE REQUESTED      DATE RECEIVED		
TOTAL		
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____ COMMENTS		
M. J. HAWSER, SK1, USCG	6/30/84	
VERIFICATION OF ACCOUNTABILITY		
I, the undersigned, on _____, examined the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records and found the accountability to be as reported above.		

**DISTRIBUTION**  
 Original -Commandant (G-FPS)  
 Copy -Supporting  
           Accounting office

sample

Figure 2-7

ILLUSTRATION OF CASHIER AUDIT

APPROVED  
RCS NO. 0-894-200

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CC 4104.874		CASHIER ACCOUNTABILITY REPORT		7/3/84
CHECK APPROPRIATE BOX (X): MONTHLY VERIFICATION TRANSFER LIQUIDATION		16-32056	CLASS "B"	
		USCG SUPPORT CENTER ALTOONA		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
UNPAID REIMBURSEMENT VOUCHERS DATED: 7/24/84		1200	00	<b>DISTRIBUTION</b> Original-Commandant (G-FPS) Copy -Commanding officer Copy -Cognizant Comptroller Copy -Supporting accounting office Copy -Cashier's files Copy -Audit Board files  M. J. HANSEN, Cashier, hospitalized 7/2/84. Audit of funds conducted in order to transfer accountability to O. P. DAEL, Alternate Cashier.
UNRECORDED SUBVOUCHERS		1600	00	
INTERIM RECEIPTS FOR CASH		300	00	
CASH ON HAND		6000	00	
ADVANCE ON REIMBURSEMENT CHECKS ON HAND		400	00	
DEPOSITED ADVANCES TO: 1. VERNACLES		250	00	
DEPOSITED ADVANCES TO: 2. CASHIERS		250	00	
TOTAL ACCOUNTABILITY		10000	00	
STATEMENT BREAKDOWN		NUMBER		
P.O. ORDER				
TRAVEL ADVANCES				
TRAVEL TRAVEL				
TRAVEL PAID IN CASH				
BELL AND PAYROLL				
EMERGENCY PAYROLL				
MATERIALS				
TOTAL				
UNRECORDED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
TOTAL				
NUMBER OF REIMBURSEMENT CHECKS DESIGNED IN THE AMOUNTS OF				
COMMENTS				
SIGN ALL COPIES				
VERIFICATION OF ACCOUNTABILITY				
I, the undersigned, at 0830 on 7/3/84, examined the cash and verified the assets on hand, assets on order, and transfer of accountability, examined the documents and records, and found the accountability to be as reported above.				
Sg- A. SMITH, LCDR, USCG				
Ralph B. ABBPT, CWO-3, USCG				

sample

Figure 2-8

| CHAPTER 3. SYNOPSIS OF COMPTROLLER (CG) DECISIONS AND COAST GUARD  
| DISBURSEMENT GUIDELINES

| A. Introduction.

- | 1. The purpose of this chapter is to provide a handy reference to CG  
| decisions and Coast Guard policy pertaining to particular  
| recurring problem areas. The information and references shown  
| here is expected to save time and additional costly research.
- | 2. When necessary, obtain the actual decision or reference material  
| for further clarification. Decision numbers and references are  
| shown on the first line of the policy/decision guidance, i.e., 5  
| U.S.C. 4503, Principles of Federal Appropriations Law, June 1982  
| and B-221569, 2 June 1986.

| B. Payment of Retirement Plaques from Appropriated Funds (5 U.S.C.  
| 4503). The purchase of (not to ornate or costly) retirement  
| plaques are properly chargeable to appropriated funds under the  
| provisions of 5 U.S.C. 4503. Retirement plaques and retirement  
| certificates are considered to be necessary administrative expenses  
| of the U.S. Coast Guard chargeable to the Operating Expense  
| Appropriation. (46 CG 662)

| C. Payment of "Honorariums" from Appropriated Funds Prohibited (5  
| U.S.C. 1345). Although 5 U.S.C. 5703 permits an agency to invite  
| private individuals to make presentations in their respective areas  
| of expertise, the presentation is to be made without compensation.  
| Expenses for travel and transportation may be charged to appropriated  
| funds but, "honorarium" payments are prohibited.

| D. Payment for Purchase of Commemorative Bronze Tablet (Principles  
| of Fed. Appropriations Law, June 1982). Based on pages 3-174  
| and 3-175 of Principles of Federal Appropriations Law and 53 CG 119,  
| it has been determined that the use of appropriated funds for the  
| above purchase is permitted. The commemorative bronze tablet will be  
| erected in front of the HU-16E Aircraft, with the names and dates of  
| the individuals who lost their lives in this type of aircraft. The  
| bronze tablet will be on permanent display at the Air Station Cape  
| Cod.

| 3-E. Coast Guard Membership Fees (B-221569, 2 June 86). The Coast  
| Guard may use appropriated funds to purchase memberships, in its  
| own name, in private organizations, notwithstanding the prohibition  
| of 5 U.S.C. 5946, if such memberships are of primary benefit to the  
| Coast Guard and the Coast Guard determines that such memberships are  
| necessary to carry out its statutory function. See Part IV,  
| paragraph 4-P of this manual for further details. The Coast Guard  
| may pay a fee for membership in a private organization at the  
| beginning of the membership period without violating the advance  
| payment prohibition of 31 U.S.C. 3324. The advance payment  
| prohibition is not applicable because the Coast Guard receives the  
| membership and is enrolled in the organization upon payment.

| F. Refreshments at Awards Ceremonies (B-222319, 21 July 86). The  
| use of appropriated funds is authorized for the cost of light  
| refreshments provided at ceremonies recognizing major awards,  
| notable achievements, or superior accomplishments. A key point is  
| the authority under which the award is paid. If the authority is  
| the Incentive Awards Act, 5 USC 4501 - 4506 or 10 USC 1124, then the  
| cost of light refreshments could be determined to be a "necessary  
| expense" and charged to OE, if it is determined that the  
| refreshments would materially enhance the effectiveness of an awards  
| ceremony.

| G. Purchase of Seasonal Decorations - (B-226011, B-226900, 17 Nov  
| 87. Recent GAO decisions have ruled that under certain  
| circumstances, seasonal decorations may be acquired with appropriated  
| funds. The following CG administrative guidelines are provided to  
| prevent abuses in purchasing seasonal decorations with appropriated  
| funds. Payments for seasonal decorations are only proper when:

- | 1. The particular purchase is consistent with CG work-related  
| objectives, i.e., by improving the appearance of the working  
| environment, thereby qualifying as a necessary expense.
- | 2. The purchase is not for the personal convenience and/or  
| satisfaction of a government employee.
- | 3. The display is suitable for the setting.

| Generally, seasonal decorations are inappropriate for:

- | 1. Private office areas.
- | 2. Any purchase which is inconsistent with enhancing the CG work  
| environment.
- | 3. Religious displays which may raise constitutional objections.

| Discretion is necessary, all purchase requests should be screened  
| carefully.

GLOSSARY OF TERMS

A

A/C	Account
AC	Administrative Commitments
AC&I	Acquisition, Construction and Improvement
ADT	Active Duty Training
ACE	American Council on Education
ACO	Authorized Certifying Officer
ACTEUR	Activities Europe
AD	Active Duty
ADO	Authorized Disbursing Officer
ADP	Automated Data Processing
AID	Agency for International Development
AIU	Authorized Issuing Unit
ALC	Agency Location Code
AMRS	Automated Requisition Management System
AMT	Amount
ANT	Aids to Navigation Team
AP	Accounts Payable
APA	Appropriation Purchases Account
APPN	Appropriation
APV	Accounts Payable Voucher
AR	Accounts Receivable
AR&SC	Aircraft Repairs and Supply Center
ARC	Alcohol Rehabilitation Center
ARS	Alcohol Rehabilitation Service
ARU	Alcohol Rehabilitation Unit
ASU	Authorized Stocking Unit
AT	Annual Training
ATC	Aviation Training Center
ATON	Aids to Navigation
ATU	Administrative Target Unit
AVTECHTRACEN	Aviation Technical Training Center

B

BAC	Billing Address Code
BAMS	Boat Administration and Management System
BAQ	Basic Allowance for Quarters
BAS	Basic Allowance for Subsistence
BMA	Basic Maintenance Clothing Monetary Allowance
BOATALTS	Boat Alterations
BOSDET	Boating Safety Detachment

C

CBL	Commercial Bill of Lading
CBR	Chemical and Biological Radiation
CCU	Coronary Care Unit
CDO	Chief Disbursing Officer
CEN	Center

GLOSSARY OF TERMS

C (cont'd)..

CFR	Code of Federal Regulations
CFO	Cadet Finance Officer
CFS	Cadet Finance System
COMP. GEN.	Comptroller General
CG	Coast Guard
CGDF	Coast Guard Dining Facility
CGMTF	Coast Guard Medical Treatment Facility
CGRU	Coast Guard Reserve Unit
CHAMPUS	Civilian Health & Medical Program of Uniformed Services
CLEP	College Level Examination Program
CO	Commanding Officer
COLA	Cost of Living Allowance
COMDAC	Command Display and Control
COMDTINST	Commandant Instruction
CONUS	Continental United States
CR	Credit
CSF	COMDAC Support Facility
CSR&DF	Civil Service Retirement and Disability Fund

D

DANTES	Defense Activity for Non-Traditional Education Support
DECCO	Defense Commercial Communications Office
DIAS	District Interim Accounting System
DLA	Dislocation Allowance (or Defense Logistics Agency)
DO	Disbursing Office (Officer)
DOD	Department of Defense
DOT	Department of Transportation
DP	Data Processing
DR	Debit

E

EAD	Extended Active Duty
EEG	Electroencephalogram
EFT	Electronic Fund Transfer
EKG	Electrocardiogram
EPA	Environmental Protection Agency
ERPAL	Electronic Repair Parts Allowance List
EVI	Erroneous Voucher Index

F

F&STD	Fire and Safety Test Detachment
FEGLIA	Federal Employees Group Life Insurance Act
FEHBA	Federal Employees Health Benefits Act
FERS	Federal Employees Retirement System
FHA	Federal Housing Administration

GLOSSARY OF TERMS

E (cont'd)..

FHLP	Family Housing Leasing Program
FICA	Federal Insurance Contributions Act
FINAIDS	Financial Accounting Integrated Data Systems
FTR	Federal Travel Regulation
FITW	Federal Income Tax Withheld
FPMR	Federal Property Management Regulation
FMS	Financial Management Service
FRCS	Federal Reserve Communication System
FRB	Federal Reserve Bank
FS	Field Stock
FTS	Federal Telecommunications System
FWPCA	Federal Water Pollution Control Fund
FY	Fiscal Year

G

GAO	General Accounting Office
GBL	Government Bill of Lading
GED	General Education Development
GFE	Government Furnished Equipment
GL	General Ledger
GOALS	Government On-Line Accounting Link System
GP	General Purpose
GPO	Government Printing Office
GSA	General Services Administration
GTR	Government Transportation Request

H

HA	Housing Allowance
HHG	Household Goods
HSA	Headquarters Sub-Accounts

I

IADT	Initial Active Duty Training
ICP	Inventory Control Point
ICU	Intensive Care Unit
IDT	Inactive Duty for Training
IHA	Interim Housing Allowance
ILS	Integrated Logistic Support
INACDUTRA	Inactive Duty Training
IRC	Internal Revenue Code
IRR	Individual Ready Reserve
IRS	Internal Revenue Service
ITV	Inter-Office Transfer Voucher

GLOSSARY OF TERMS

J

JATO Jet Assisted Take-Off  
JCL Job Control Language  
JTR Joint Travel Regulations  
JUMPS Joint Uniform Military Pay System  
JV Journal Voucher

L

LAMP Lighthouse Automation and Modernization Program  
| LANT Atlantic  
LIFO Last-In-First-Out  
LNB Large Navigation Buoy  
LORAN Long Range Aids to Navigation

M

M&R Maintenance and Repair  
MA Mileage Allowance  
MAE Miscellaneous Accrued Expenditures  
MEP Marine Environmental Protection  
MILSTAMP Military Standard Transportation and Movement Procedure  
MILSTRIP Military Standard Requisitioning and Issue Procedure  
MIO Marine Inspection Office  
MLC Maintenance and Logistics Command  
MO Miscellaneous Obligations  
MOA Memorandum of Agreement  
MSA Marine Science Activities  
MSC Marine Safety Center  
MSO Marine Safety Office  
MT Meal Ticket

N

NAC National Agency Check  
NACI National Agency Check With Written Inquiries  
NAFA Non-Appropriated Fund Activity  
NAVELEX Naval Electronic System Command  
NAVSEA Naval Sea System Command  
NCIC National Crime Information Center  
NNBIS National Narcotics Border Interdiction System  
No. Number  
NTA Non-Expenditure Transfer Authorization

O

O&M Operating and Maintenance  
OCR Optical Character Recognition System  
OCS Officer Candidate School  
OE Operating Expense

GLOSSARY OF TERMS

O (cont'd)..

OG	Operating Guide
OGA	Other Government Agencies
OJT	On-the-Job-Training
OMB	Office of Management and Budget
OPAC	On-Line Payment and Collection
OPFAC	Operating Facility
OCDETF	Organized Crime Drug Enforcement Task Force
OSC	On-Scene Coordinator
OSHA	Occupational Safety and Health Administration
OSOPC	Offshore Oil Pollution Compensation
OST	Office of the Secretary of Transportation

P

PAA	Pay Adjustment Authorization
PAC	Pacific
PAREC	Pay Record
PCAM	Punched Card Accounting Machine
PCS	Permanent Change of Station
PDSR	Payroll Distribution Summary Report
PHS	Public Health Service
PIRS	Pollution Incident Reporting Systems
PL	Public Law
PMIS	Personnel Management Information System
POV	Privately Owned Vehicle
PPA	Personal Property Accountability
PPC	Pay and Personnel Center
PR	Purchase Request (Brown Sheet)

R

R&D	Research and Development
R&DC	Research and Development Center
RBS	Recreational Boating Safety
RCS	Record Control Symbol
RDT&E	Research, Development, Testing and Evaluation
RESGRU	Reserve Group
RESTRACEN	Reserve Training Center
RFC	Regional Finance Center
RFC/Agency Link	Regional Finance Center Agency Link System
RFI	Reimbursable Free Issues (or Ready for Issue)
RITA	Relocation Income Tax Allowance
RK PROGRAM	A Reserve program that splits the period of IADT between two successive summers.
RP PROGRAM	A period of IADT which includes recruit training, leave and completion of petty officer Class A school
RSFPP	Retired Serviceman's Family Protection Plan
RT	Reserve Training

GLOSSARY OF TERMS

R (cont'd)..

RY PROGRAM            A Reserve program that consists of a minimum of 12 weeks of IADT which includes a period of recruit training and OJT.

S

SADT                    Special Active Duty for Training  
SAR                    Search and Rescue  
SBP                    Survivors Benefit Plan  
SGLI                    Serviceman's Group Life Insurance  
SHIPALTS              Ship Alterations  
SIBAC                  Simplified Intragovernmental Billing and Collection  
SLUC                   Standard Level User Charges  
SMA                    Standard Maintenance Clothing Monetary Allowance  
SPC                    Standard Personnel Cost  
SSN                    Social Security Number  
SSS                    Signature Security Service  
SST                    Subject Standardized Test  
SUPCEN                Supply Center  
SUPRTCEN              Support Center

T

T&A                    Time and Attendance Report  
TACAN                  Tactical Air Navigation  
TACLET                Tactical Law Enforcement Team  
TAD                    Temporary Additional Duty  
TCMD                  Transportation Control and Movement Document  
TD                    Temporary Duty  
TELEX                  Teleprinter Exchange Network  
TEMAC                  Temporary Active Duty  
TFCS                   Treasury Financial Communication System  
TFM                    Treasury Financial Manual  
TGA                    Treasury's General Account  
TLA                    Temporary Lodging Allowance  
TO                    Transportation Officer  
TONO                   Travel Order Number  
TRACEN                Training Center  
TWX                    Teletypewriter Exchange Service

U

UB                    Unaccompanied Baggage  
UCL                    Upper Control Limit  
UDO                    Undelivered Orders  
UPALH                 Unaccompanied Personnel Afloat Leased Housing  
UPLH                   Unaccompanied Personnel Leased Housing  
UPS                    Uniform Payroll System  
U.S.                    United States  
U.S.C.                 United States Code  
USCG                   United States Coast Guard

GLOSSARY OF TERMS

V

VA Veterans Administration  
VHA Variable Housing Allowance  
VTU Volunteer Training Unit

W

WTA Withholding Tax Allowance

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