

**DOCUMENT NAME: Purchase Order/  
Delivery Order  
DOCUMENT TYPE: 23**

1. **Description:** Purchase Orders for commercial procurements of materials or services including Fixed Price Service Agreements, Cable TV, and Delivery Orders placed with OGA/GSA. Only individuals with contracting officers warrants have the authority to sign OF-347's or CG-5398's.
2. **Primary Forms:** CG-5398 (or OF-347), Order for Supplies or Services
3. **Related Forms:** DOT F-4200.1, Procurement Request  
SF-30, Amendment Of Solicitation/Modification Of Contract  
SF-1094, Tax Exemption Certificate
4. **Document Number:** Standard Number - unit assigned.

SAMPLE: 2304904FAB001

<u>Document Type</u>	<u>FY Funded</u>	<u>Procurement Site</u>	<u>FY Contract Originated</u>	<u>Region</u>	<u>Program Element</u>	<u>Document Sequence</u>	<u>Suffix</u>
23	04	90	4	F	AB	001	

Note: The procurement site will always be that of the contracting officer signing the Purchase Order.

Note: Any new purchase orders issued for cable TV must cite a nonstandard document number in block 4, comprised of document type, FY funded and the last nine digits of the account number used by the vendor on their invoice. The standard DTCG/HSCG number with P in the ninth position will be cited in block 3 of cable TV purchase order.

5. **Accounting Line:** If multiple accounting lines are used, a different suffix is required for each accounting line.

SAMPLE: 2/F/401/136/30/0/AB/12345/2674

**6. FINCEN Critical Processing Requirements:**

- a. Ordering units must ensure the following information is included on every submitted OF-347 - Order for Supplies or Services.
  - (1) Matching DTCG/HSCG and standard document numbers - blocks 3 and 4.
  - (2) Complete unit name, address and phone number - blocks 5 and 6.
  - (3) Five digit OPFAC of Contracting Office - block 5.
  - (4) Complete vendor name and address - block 7.

6. a. (5) Shipping terms - block 12.
- (6) Accounting data - block 9.
- (7) Cost breakdown for multiple accounting lines - block 9.
- (8) Item description - block 17.

Note: For Service Agreements, ensure that a proper unit of issue is used; MO=Monthly, BM=Bimonthly (every other month), Q1=Quarterly, SN=Semiannually, and YR=Yearly. DO NOT use "one job" as a unit of issue for service agreements.

- (9) Grand total - block 17i.
  - (10) Proper invoice MAIL To: instructions - Commercial Invoices, USCG Finance Center, P. O. Box 4115, Chesapeake, VA 23327-4115 - block 21.
  - (11) Contracting Authority name, title, and signature - blocks 22 and 23.
  - (12) Provide tax exempt information to vendor.
- b. COPIES OF DOCUMENTS SUBMITTED MUST BE LEGIBLE.
  - c. Vendors should be instructed to forward original (or certified to be original) itemized invoices to Commercial Invoices, USCG Finance Center, P. O. Box 4115, Chesapeake, VA 23327-4115. Invoices must include both the DTCG/HSCG and document numbers from blocks 3 and 4 of the purchase order.
  - d. For FPD transmitted purchase orders, the additional justifications must be forwarded with a clearly legible purchase order number printed on each supporting document. Copy of approval documentation citing the document number must be sent to FINCEN (OPB). Memberships must be in the name of the Coast Guard. All memberships, including renewals are subject to review and approval via the service COCO, by MLC(f) for MLC units, Chief of Staffs for District units, Commanding Officer of Headquarters units, or Chiefs of Resource Staffs or equivalent at Headquarters (COMDTINST 4200.13 series).

## 7. Other Information:

- a. A SF-30 Amendment of Solicitation/Modification of Contract is used to modify or cancel a Purchase Order. Items to note concerning modifications to purchase orders:
  - (1) Administrative modifications result in no change on a PES report.
  - (2) A modification that results in a new accounting line will generate a new suffix.

7. a. (3) A modification that results in an increase or decrease to an existing accounting line will generate a transaction code indicating the increase and/or decrease.

b. The Coast Guard is exempt from buyer related taxes, and if required, ordering units must provide the vendor with a Tax Exemption Certificate (SF-1094).

c. Supply Fund users see Chapter 8 before preparing your purchase orders.

d. **SMART PAY PROCEDURE:**

(1) Under the Smart Pay procedure, document type 23 purchase orders with a total purchase order value of \$25,000 or less will be paid without a receiving report. An exception to this rule is that the receiving reports are required for lodging, Unisys delivery orders, memberships and meals regardless of the dollar value of the purchase order. Upon receipt of an invoice for a purchase order that meets the Smart Pay criteria, the invoice will be paid 30 days from the date the invoice was received.

(2) **FPD UNITS ARE REQUIRED** to transmit receiving reports for all document type 23s including Smart Pay purchase orders.

(3) When reconciling PES reports units should be aware that Smart Pay purchase orders are being paid without receiving reports. Any PES discrepancies concerning payments made under Smart Pay should immediately be reported to the FINCEN (OGP) for corrective action.

(4) To ensure that the Smart Pay procedures and controls are operating effectively, the FINCEN will conduct a sample review of Smart Pay payments each month by issuing receipt confirmation letters to randomly selected field activities. Units in receipt of a Smart Pay receipt verification letter must respond within 15 days by completing and returning the audit letter to FINCEN (FI) and entering the receipt into FPD.

e. **CUTTER FUEL:**

All units should use DOD/DESC contracts when available. If there is no contract available and the vendor will not accept a credit card, then it is considered Open Market. Always use a SF347 or DD1449 and not a DD1149 or Milstrip number when procuring Open Market fuel. All purchase orders should be entered into FPD as document type 23 for Open Market fuel and FINCEN will be the payment office. Useful links are noted below:

Doing business with DESC:

[www.desc.dla.mil/DCM/DCMPage.asp?linkID=DESCBusiness](http://www.desc.dla.mil/DCM/DCMPage.asp?linkID=DESCBusiness)

DESC contractors: [http://p2web.desc.dla.mil/pls/p2wp/dfsc\\_pkg.df\\_contract](http://p2web.desc.dla.mil/pls/p2wp/dfsc_pkg.df_contract)

Government activities: [http://p2web.desc.dla.mil/pls/p2wp/dfsc\\_pkg.df\\_activity](http://p2web.desc.dla.mil/pls/p2wp/dfsc_pkg.df_activity)

Natural gas products:

[http://p2web.desc.dla.mil/pls/p2wp/gas\\_dfsc\\_pkg.gas\\_current](http://p2web.desc.dla.mil/pls/p2wp/gas_dfsc_pkg.gas_current)

8. **FPD Information:**

a. Obligation, Purchase Order Header, Purchase Order Line Item, and SF-30 information will transmit electronically via FPD. DO NOT send a hard copy of any purchase order or SF-30 modification that was transmitted to the FINCEN via FPD.

8. b. This document type should be entered into LUFSS using the Purchase Order Module. When entering this module you may use either an approved PR or you may create the entire Purchase Order. When purchase orders are approved in LUFSS they will liquidate any outstanding commitment created from an approved PR and create an obligation entry for the Purchase Order. To modify existing Purchase Orders you must use the SF-30 Module. When modifying line items remember that the new information will overwrite the old data in the FINCEN's system. LUFSS automatically enters "A", "D" or "M" in the status field of SF-30 line items indicating whether items were added, deleted or modified. When transferring this document type to the FINCEN in addition to the obligation information (XA record) a Purchase Order header record (PH record) and Purchase Order Line item records (PL records) will be transmitted. If the PL records do not equal the PH record or if the PH record does not equal the XA records for a document it will be rejected in the created batch and will not be sent to the FINCEN.
- c. If you need to include freight, then enter FOB origin and you will be prompted to enter the estimated amount and the accounting line to be charged. LUFSS will create an accounting line with a F00 suffix. If necessary, units can cite a separate transportation accounting line. (NOTE: This capability should be used by out-conus units where a separate transportation account has been established. Units will normally assign the same accounting line to the freight as to the items being purchased. Prepaid freight accounting lines must use the same object code as used for the items being purchased). The only modifications permitted in LUFSS are to change FOB point from FOB Destination to FOB Origin; to change FOB point from Origin to Destination (freight not authorized); to change the accounting line for an existing FOB Origin freight classification. Modifications to the estimated amount of freight are not necessary and are not allowed in LUFSS. If FOB Origin is selected, FINCEN will pay whatever amount is billed so long as it is supported by a certified weigh bill. (Invoiced but unsupported prepaid freight charges will be paid for reimbursement amounts of \$100 or less. Amounts exceeding \$100 must be supported by the freight bill).
- d. All receiving reports for this document type must be entered using the "RECEIVING OF GOODS" Module of LUFSS. This data will transmit in the regular weekly information. No other type of receiving report is required if the batch information is transmitted to the FINCEN. All receiving reports, including partials, should be transmitted to the FINCEN the week they are received so that vendors can be paid in a timely manner. DO NOT send a hard copy receiving report if it has been transmitted to the FINCEN via LUFSS.

Note: Receiving report may be sent in by either the Purchasing Office or transmitted by a LUFSS site. See COMDTINST 7302.1 (series).  
These can be faxed to FINCEN at 757-523-6900.

9. Document Flow:

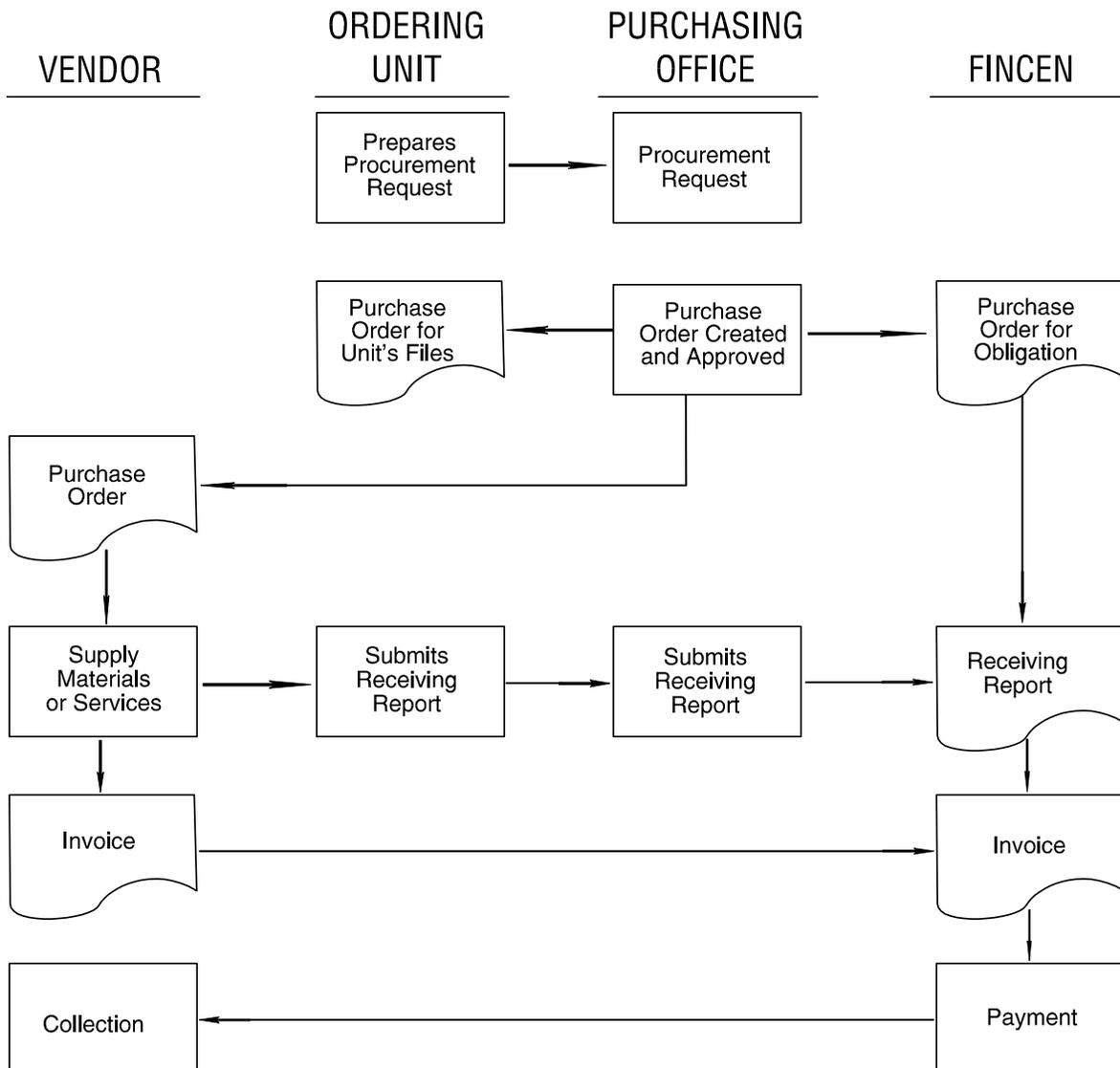


Figure 12D-10 Purchase Order/Delivery Order

9. a. Figure 12D-10 describes the procedures for processing the Purchase Order/Delivery Order form.
- b. To initiate a procurement action, the ordering unit completes a Procurement Request DOT F-4200.1 (see Figure 12D-6). The Procurement Request should identify the source of supply (if known), items, cost, and terms of procurement. (See the document type 21 section of this chapter)
- (1) If shipping terms are FOB Destination, then shipping costs are already included in the total price of the order. DO NOT include estimated shipping on the purchase request. If shipping terms are FOB Origin, the vendor will include an additional charge for shipping the material to the unit. Contact the vendor to get the **best estimate** of shipping costs and include those costs in the Procurement request.
- (2) Units using Fast Pay Procedures (Chapter 11) are still required to submit receiving reports after receipt of material. Notify the FINCEN if the material ordered was not received. Purchase orders should be clearly marked "FAST PAY".
- c. The Procurement Request is then sent to the purchasing office which uses it to create a Purchase Order (OF-347 or CG-5398). A Purchase Order is a legal contract between the vendor and government to supply specific materials or services, and to obligate funds.
- d. After signed approval by an authorized contracting officer, the Purchase Order is distributed as follows:

<b>Vendor -</b>	<b>ORIGINAL</b>
Ordering Unit	- 2 copies (1 to file and 1 to use as a local receiving report)
<b>FINCEN (Note 2) -</b>	<b>BLUE COPY marked "OBLIGATION" COPY (Note 1)</b>
Purchasing Office	- 1 copy for unit files

**Note 1:** Certified LUFS units DO NOT send hard copy of purchase orders that have been transmitted via LUFS.

Note 2: Commercial Invoices  
USCG Finance Center  
P. O. Box 4115  
Chesapeake, VA 23327-4115

- d. Upon receipt of the services or materials ordered, file the receiving report in the unit files or forward to the purchasing office as per local direction. Non - LUFS units shall send message or E-mail reports of receipt to the FINCEN at least weekly. The E-mail address for receiving reports is "RECEIPTS/FINCEN". (See format for Receiving Reports in Figure 12A-1. No other format for Receiving Reports is acceptable. See paragraph 7.d for PBRR information).  
Receiving Reports can be faxed to FINCEN at 757-523-6900.

9. f. Partial receiving reports should be recorded on the back of Purchase Orders (OF-347 or CG-5398) and filed locally or forwarded in accordance with local directives. Non-LUFS units shall send a message or E-mail report for partial receipts to the FINCEN at least weekly. The specific line items of materials received must be noted on partial receiving reports.
- g. Vendors are required to submit invoices directly to the FINCEN, and NOT to ordering units. Misrouted invoices should be handled in accordance with Chapter 7 of this SOP.
- h. Payment will be made when a proper obligation, receiving report, and vendor invoice is received by the FINCEN. Units must promptly submit both obligation and receiving reports to Commercial Invoices, USCG Finance Center, P. O. Box 4115, Chesapeake, VA 23327-4115 so the vendors can be paid in a timely manner. Receiving reports can be faxed to FINCEN at 757-523-6900.
- i. The status of procurement transactions will be reported in the unit's weekly PES report. Units are required to reconcile the PES report with local unit records. All discrepancies and errors should be handled promptly in accordance with Chapter 6.
- j. **PURCHASE ORDER PROBLEMS:**
  - (1) Numerous Purchase Orders are returned to units each day because of recurring mistakes. This rework delays vendor payments and creates an additional burden on both units and FINCEN. To prevent Purchase Orders from being returned, review the following areas outlined below:
    - (a) Incorrect or missing Requisition (DAFIS Document Number (block 4)). Must be 13 digit, standard number as specified in paragraph 4.
    - (b) Incorrect or missing Purchase Order Number (block 3). Must be converted from the Requisition (DAFIS Document Number (block 4)) using the same contract site, FY, Region, PE, and document sequence number. See Chapter 5 on document numbering.
    - (c) Incorrect or missing Accounting and Appropriation Data. Accounting data must be provided in block 9. See paragraph 5 for an example.
    - (d) Copy of Purchase Order submitted to FINCEN not legible.
    - (e) Extended amounts and descriptions must be accurate (i.e., miscellaneous items is never acceptable as a description).
    - (f) Modifications must be specific and clear as to what action is to be taken (i.e., old balance, increase/decrease, and new balance).
    - (g) Purchase orders prepared as 1 job cannot be partially received in the small purchase system. In addition, some of these transactions might be subject to 14 day payment periods. To accommodate these situations, use document type 24 and use the formal contract

9. j. (1) (g) (cont'd) invoicing payment approval process (i.e., invoice goes to Contracting Officer [KO] and contracting approval form authorizes payment). "Never" use document type 23 when invoices require a contracting officer approval.

(h) F.O.B. point in block 12 not properly designated and/or vendor not informed that freight charges over \$100 must be accompanied by a receipt.

10. **Sample Forms:** See Figure 12D-11, 12D-12 and 12D-13.

11. **PES Report:**

DOCUMENT ID	TRANS CODE	BATCH NUMBER	COST CENTER	OBJ CLASS	COMMIT	UNDELIVERED ORDERS	ACCRUED EXPEND	EXPEND
2394904FAB001000	051	94030FHAA	12345	2674	0.00	2600.00	0.00	0.00
2394904FAB001F00	051	94030FHAA	12345	2674	0.00	100.00	0.00	0.00
2394904FAB001000	0511	94040FHAA	12345	2674	0.00	200.00	0.00	0.00
2394904FAB001000	060	94045FHBB	12345	2674	0.00	2800.00-	2800.00	0.00
2394904FAB001000	100F	94055FHCC	12345	2674	0.00	0.00	2800.00-	2800.00
2394904FAB001F00	102F	94055FHCC	12345	2674	0.00	100.00-	0.00	100.00

12. **References:** None

ORDER FOR SUPPLIES OR SERVICES				PAGE	OF	PAGES
IMPORTANT: Mark all packages and papers with contract and/or order numbers.				1		
1. DATE OF ORDER 05 JAN 94		2. CONTRACT NO. (If any)		3. ORDER NO. DTCG90-94-P-FAB0011		4. REQUISITION/REFERENCE NO. 2394904FAB001
5. ISSUING OFFICE (Address correspondence to) COMMANDING OFFICER USCGC NEVERSAIL 1234 COAST GUARD BLVD. PORTSMOUTH, VA 23703-2197 (804) 396-5731				6. SHIP TO: (If invoice and address, ZIP Code)  SAME AS BLOCK #5		
7. TO: CONTRACTOR (Name, address and ZIP Code)  C. G. VENDOR INC. ATTN: Mr. M. A. VENDOR 123 CUTTER WAY ANYTOWN, VA 12345-6789 Phone: (804) 555-1111  PLEASE INCLUDE THE NUMBER IN BLOCK #4 ON INVOICE				8. TYPE OF ORDER <input checked="" type="checkbox"/> A PURCHASE -- Reference your _____  Please furnish the following on the terms and conditions specified on both sides of this order and on the attached sheets, if any, including delivery as indicated. This purchase is regulated under authority of:  <input type="checkbox"/> 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  2/F/401/136/30/0/AB/12345/2674				10. REQUISITIONING OFFICE Admin SK1 J. Smith (804) 396-5731		
11. BUSINESS CLASSIFICATION (If not appropriate, list) <input type="checkbox"/> SMALL <input type="checkbox"/> OTHER THAN SMALL <input type="checkbox"/> DIS. ADVAN. TAGED <input checked="" type="checkbox"/> WOMEN-OWNED						
12. F.O.B. POINT ORIGIN		14. GOVERNMENT B/L NO.		15. DELIVER TO F.O.B. POINT ON OR BEFORE (Date) 20 JAN 94		16. DISCOUNT TERMS Net 30
13. PLACE OF INSPECTION AND ACCEPTANCE						
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)
1.	Premier Whatsits (No- 123A)	20	EA	100.00	2000.00	
2.	Supreme Whatsits (No- 111A)	3		200.00	600.00	
		Estimated Shipping Cost: 100.00				
Please include the number in block 4 on invoice						
FINCEN E-MAIL ADDRESS: CSCALL/FINCEN@CGSMTP.COMDT.USCG.MIL						
18. SHIPPING POINT		19. GROSS SHIPPING WEIGHT		20. INVOICE NO.		17 (H). TOT. (Cont. Pages) 0
21. MAIL INVOICE TO: (Include ZIP Code) Commercial Invoices, USCG Finance Center, P. O. Box 4115, Chesapeake, VA 23327-4115 (804) 523-6940						17 (I). GRAND TOTAL 2700.00
22. UNITED STATES OF AMERICA BY (Signature)				23. NAME (Typed) J.J. SMITH, CWO4, USCG TITLE CONTRACTING/ORDERING OFFICER		

DEPT. OF TRANSP., USCG, CG-5398 (10-84)

SN 7530-01-GF3-108

INFORMATION (4000)

Figure 12D-11 CG-5398, Order for Supplies or Services

**ORDER FOR SUPPLIES OR SERVICES**

PAGE 1 OF 001 PAGES

**IMPORTANT:** Mark all packages and papers with contract and/or order numbers.

1. DATE OF ORDER 04/01/94	2. CONTRACT NO. (If any) GS-02F-1527S	3. ORDER NO. DTCG84-94-F-3SA001	4. REQUISITION/REFERENCE NO. 23948443SA001
5. ISSUING OFFICE (Address, city, state and ZIP Code) USCG SUPPORT CENTER NEW YORK PROCUREMENT BRANCH BLDG 915 GOVERNORS ISLAND, NY 10004 45700		6. SHIP TO (Name, address, and address, ZIP Code) USCG SUPPORT CENTER NY (88T) SHIPPING & RECEIVING BLDG 915 GOVERNORS ISLAND, NY 10004	
7. CONTRACTOR (Name, address, and ZIP Code) AJ EQUIPMENT ATTN: Joe Jones 1170 BROADWAY, SUITE 503  NEW YORK, NY 10001 US Phone: (212) 679-6150  PLEASE INCLUDE THE NUMBER IN BLOCK #4 ON INVOICE.		8. TYPE OF ORDER <input type="checkbox"/> A PURCHASE - Reference your _____  Please furnish the following on the terms and conditions specified on both sides of this order and on the attached sheets, if any, including delivery as indicated. This purchase is required under authority of <b>FAR PART 1 #</b>  <input checked="" type="checkbox"/> 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 2/3/401/132/30/0/SA/45700/2537/231.73		10. REQUISITIONING OFFICE SAME AS BLOCK #5 (212) 668-1234 J. Smith	
12. F.O.B. POINT Destination		11. BUSINESS CLASSIFICATION (If not appropriate, list) <input checked="" type="checkbox"/> SMALL <input type="checkbox"/> OTHER THAN SMALL <input type="checkbox"/> DIS. ADVAN. TAGED <input type="checkbox"/> WOMEN-OWNED	
13. PLACE OF INSPECTION AND ACCEPTANCE SAME AS BLOCK #6		14. GOVERNMENT B/L NO.	
		15. DELIVER TO F.O.B. POINT ON OR BEFORE (Date) 04/02/94	
		16. DISCOUNT TERMS Net 30 Fast Pay N 0.00% Days Excl: \$	

**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)
	REPAIR THE FOLLOWING IBM SELECTRIC II TYPEWRITERS:					
001	SERIAL # 6705-11-1234567	0001	EA	28.91	\$28.91	
002	SERIAL # 6705-11-1234568	0001	EA	28.91	\$28.91	
003	SERIAL # 26-1234569	001	EA	28.91	\$28.91	
004	MOTOR ASSEMBLY FOR #6705-11-1234567	001	EA	95.00	\$95.00	
005	SPECIAL DELIVERY OF #6705-11-1234567	001	EA	50.00	\$50.00	
Please include the number in block 4 on invoice.						
FINCEN E-MAIL ADDRESS: CSCALL/FINCEN@CGSMTP.COMDT.USCG.MIL						
18. SHIPPING POINT		19. GROSS SHIPPING WEIGHT		20. INVOICE NO.		17 (H). TOT. (Cont. Pages)
21. MAIL INVOICE TO (Include ZIP Code)		22. UNITED STATES OF AMERICA BY (Signature)		23. NAME (Typed)		17 (I). GRAND TOTAL
Commercial Invoices, USCG Finance Center, P. O. Box 4115, Chesapeake, VA 23327-4115 For Vendor Payment Inquiry (804) 523-6940		J.J. SMITH		J.J. SMITH, CWO4, USCG TITLE CONTRACTING/ORDERING OFFICER		\$231.73

**Figure 12D-12 CG-5398, Order for Supplies or Services**

