

**SPECIAL HEADQUARTERS PROCEDURES**

1. **Federal Employees Compensation (Workman's Comp).** The Department of Labor forwards the annual On-line Payment and Collection (OPAC) bill (approximately \$3-4 million) for federal employees compensation in October. The billing includes costs incurred during the two previous years but is chargeable to current fiscal year funds. Commandant (G-WRP) establishes a Miscellaneous Obligation to fund the bill. When operating under a continuing resolution, the Commandant authorizes an advance payment, and the advance is liquidated as soon as funding becomes available.
2. **Unemployment Compensation.**
  - a. Billings for Unemployment Compensation for Federal employees (civilians) are sent directly to the Department of Transportation Working Capital Fund. The office of the Secretary of Transportation pays these bills.
  - b. A letter request for payment of Unemployment Compensation for former military personnel is sent to Commandant (G-WRP) for approval. They fund the program with a Miscellaneous Obligation. After approval, the FINCEN prepares a Standard Form 1081 or processes an OPAC transaction to the Department of Labor transferring payment. The transfer must break out each applicable quarter being paid, and the payment number for each quarter. To determine the payment number, it may be necessary to maintain a work sheet showing each payment by fiscal year and quarter.
3. **Unvouchered Expenditures.**
  - a. 14 USC 658 authorizes unvouchered expenditures. This provision allows the Coast Guard to incur annual charges up to \$15K for confidential expenses relating to investigations. The Commandant (G-O-CGIS) authorizes and incurs expenditures without supporting documents being provided to the FINCEN.
  - b. Commandant (G-O-CGIS) establishes a Miscellaneous Obligation DAFIS Document Type 19. Charges to the obligation are forwarded on Standard Form 1164, Claim for Reimbursement for Expenditures on Official Business. The SF-1164 contains the statement "Original expense voucher on file in Commandant (G-O-CGIS) to support this claim".
4. **Headquarters Work Orders**
  - a. The primary contractor for building projects at Coast Guard Headquarters is Laszlo N. Tauber MD & Associates (or Westwood Management Corporation). They represent the lessor of the building, and as such receive the opportunity to submit the first bid for items that are not included in the negotiated Unit Price Agreement (UPA) for alterations/construction. This UPA for work in the building was established and is stipulated in the Lease. If the cost proposal for bid items is reasonable in relation to the government estimate, Laszlo N. Tauber MD and Associates (Westwood Management Corporation) receives the contract.

- b. Headquarters Support Command (HSC), Facilities Branch assigns work order numbers and prepares contract documentation for the signature of the Chief Of Facilities Branch. Signed work orders are transmitted to the FINCEN via LUFS for obligation.
- c. HSC Facilities Branch requires the contractor to send original invoices to the FINCEN and a copy to HSC Facilities Branch to verify the delivery of services and acceptance. HSC Facilities Branch transmits the receiving report to the FINCEN.

## 5. Refund Program.

- a. The refund program is a procedural method for charging the proper appropriation in cases where the entire charge for a program is initially charged to one appropriation. For example, military payroll is initially charged to OE via Joint Uniform Military Pay System (JUMPS).
- b. Appropriation managers for AC&I, RDT&E, Environmental Compliance and Restoration (EC&R), Reserve Training, Retired Pay, and Boat Safety compute the amounts to be refunded to OE. They also negotiate the appropriate transfer with Commandant (G-CBU-2), the OE appropriation manager. The computations are normally made using standard personnel costs times the number of positions involved. The refund may be based on salary, PCS, training, rent costs, etc.
- c. Changes in Financial Plans (CIFPs) are processed to OE direct AFC's and to AFC 75. They also process expenditures to AFC 75 in the same direction as the plan with an offsetting expenditure in the refunding appropriation. The net result is a negative target and expenditure in AFC 75. This offsets plans and expenditures in other direct AFC's, thereby making OE whole. The refunding appropriation is left with an expenditure.
- d. For AC&I, RT and RDT&E, the appropriation manager provides cost/object class data to record the monthly charges. FINCEN shall obtain a copy of the object class breakdown from the appropriation manager at the beginning of each fiscal year.
- e. Entries are processed monthly. The entries include transfer entries between appropriations (G schedule). All positive expenditures are made to the non-OE appropriation and negative expenditures to OG 75. To determine the amount of the entries, look at the OG 75 unobligated balance. Record 1/3 of the **unobligated balance** the first month of the quarter, 1/2 of the **remaining unobligated balance** the second month, and the **rest of the** unobligated balance the third month.
- f. Table 10-1 displays the accounts used in the above procedures.

<u>Title</u>	<u>AFC 75 H/399/75/0 Program Element</u>	<u>Object Class</u>
Boat Safety - PE 1*0100 Note: * = Fiscal Year	FB	2596
Retired Pay - AFC 73, PE 73	FT	2596
AC&I - PE 0*0160 Note: * = Fiscal Year	FA	Various
Reserve Training - AFC 97, PE 97	FR	Various
RDT&E - PE 0100	FD	Various
EC&R - Project HQXA	FH	2527

**TABLE 10-1 Refund Program Accounts**

- g. The FINCEN verifies that the expenditure in the applicable AFC 75 account is the same amount with the opposite sign in the other appropriation's account.
- h. Refund program entries sometimes occur in non-OE appropriations. To determine whether refund entries are needed, a review of the original Change in Financial Plan (CIFP) is required.
- 6. AFC 56 Pickup Charges.** All obligations and costs will be recorded in Region/District P. AFC-56 management resides in Commandant (G-WRP). The Commandant (G-WRP) will provide detailed obligation information through LUFs. They will establish a Miscellaneous Obligation for all other obligations not sent in detail.
- 7. FTS Charges.** GSA will OPAC a monthly charge for Coast Guard-wide FTS costs. GSA is the billing agency for the commercial vendor. Each monthly statement is assessed a percentage based surcharge on the location of each service.
- 8. Public Health Service Doctors.**
  - a. The USCG employs Public Health Service doctors at various Coast Guard medical facilities. The Department of Health and Human Services (HHS) pays their salaries using a direct citation of Coast Guard funds.
  - b. The Coast Guard receives a copy of the SF-224 from HHS. Cash entries are recorded from this copy. The amount is verified to the Treasury Cash Report - Undisbursed Appropriation Account Ledger TFS 6653.

- c. The Coast Guard also receives a management type cost report, "Data Flowback and Object Class Summary." which shows the total charges by name and type for the month. This report is forwarded to the Coast Guard Finance Center (OGQ).
- d. Each fiscal year Commandant (G-WRP) establishes a miscellaneous obligation to cover Public Health Service doctor salaries for the year. If the amounts on the TFS-6653 match the total charges on the "Data Flowback and Object Class Summary", the charge is processed through DAFIS. If the amounts differ, the account must be researched and reconciled.

## **9. Ammunition Transportation Charges.**

- a. There is a complex set of regulations involving which agency funds transportation charges for shipment of ammunition. Items such as the caliber, whether the shipment is a transshipment or from the nearest Naval issuing activity, and minimum billing weights become determining factors.
- b. Customers receive Government Bills of Lading (GBLs) from commercial vendors for ammunition shipments. The FINCEN will isolate all GBLs involving ammunition and send to Commandant (G-OPD) a weekly numbered transmittal memo which includes copies of the GBLs. Commandant (G-OPD) will fax a memo back to the FINCEN identifying the GBLs properly chargeable to Coast Guard. Improper charges will be returned to the vendor by the FINCEN with instructions to bill the Navy. Any disputes by the vendor will be referred to Commandant (G-OPD) for resolution.
- c. The Accounting data is D/\*01/199/30/0/SA.

Note: \* = FY Chargeable.

## **10. Reserve Educational Benefits.**

- a. The Coast Guard has an interagency agreement with the Department of Veterans Affairs to fund payments made under the Selected Reserve Educational Benefits Program (10 USC 106).
- b. An On-Line Payment and Collection (OPAC) System transfer is made annually for advance funding of the program based on a Miscellaneous Obligation (Form CG-3089) established by HQ RT Funds Manager (G-WTR-3). If needed, additional obligations are made during the year. At the end of a fiscal year, the USCG receives unused funds via OPAC.
- c. The HQ RT Funds Manager (G-WTR-3) receives monthly cost reports from the VA and submits to the FINCEN for DAFIS entry to liquidate the annual advance miscellaneous obligation.
- d. Accounting data is 2/P/\*2/199/90/0/RB/87216/122B.

Note: \* = FY

**11. Volpe National Transportation Systems Center.**

- a. Volpe conducts special studies for the Coast Guard. Each individual study is a Project Plan Agreement (PPA). OE, AC&I, and RDT&E appropriations fund these studies, which often last for several years.
- b. Funding is provided on General Working Agreement (GWA)/PPA. See document type 33 in Chapter 12 Section D for more information.

**12. DOD Transportation Billings.**

- a. The Coast Guard receives billings from the Military Sealift Command, LOGAIR, etc., on an SF-1080. Some form of supporting documentation often accompanies the SF-1080. Charges are distributed based on the TAC code. Commandant (G-SL) maintains the TAC code table and it is available on the World Wide Web at [http://www.daas.dla.mil/tac\\_inq/tac\\_menu.html](http://www.daas.dla.mil/tac_inq/tac_menu.html). Contact G-SL regarding any new TAC code additions or changes.
- b. Military Sealift Command billings use cross disbursing procedures. Chapter 11 discusses Cross Disbursing procedures.
- c. Charges for Privately Owned Vehicles (POV) show ZXXXXX. These are charged directly to AFC 20 based on the date of service. Often, manifests are received separately after the bill is paid.

**13. DOT Working Capital Fund.**

- a. At Coast Guard Headquarters, the DOT Working Capital Fund (WCF) is accessed for provision of services, common to the various DOT modals in Washington, that are centrally performed in the interest of economy and efficiency by the Department.
- b. At the beginning of each quarter, DOT will OPAC a charge representing the estimated cost of WCF services for the quarter. Federal Aviation Administration (FAA), Oklahoma City, will record this OPAC charge in the Suspense appropriation. FINCEN will process a G Schedule, clearing Suspense and establishing an advance in the OE appropriation. Funding should be obligated on Miscellaneous obligations, or individual printing requests, or photographic and graphic requests to at least equal the amount advanced.
- c. DOT will provide monthly cost reports about two months after the month being reported. FINCEN will record these charges and provide copies of the billing documents to the HQ fund managers

**14. Printing, Photographic and Graphic Requisitions Funded Through WCF.**

- a. Printing requisitions are processed by Commandant (G-SII). Originating offices use the Form DOT F 1700.3.
- b. Photographic and graphic requests are processed by Commandant (G-SII). Originating offices use for DOT F 1710.2
- c.

- c. Commandant (G-SII) receives the requisition from the originating office, assigns their own job requisition number, puts the estimated cost on the document and forwards one copy to the FINCEN and one copy to the originating office. The originating office's standard DAFIS document number and line of accounting must also be included and should be in Block 24 on form DOT 1700.3. This will enable the FINCEN to spread charges correctly and reduce PES report errors.

Sample standard DAFIS document number: 3700230TMA001

Note: See Chapter 5 for more document numbering.

Sample accounting line: 2/T/001/199/30/0/MA/70710/2409

Note: See Chapter 4 for more accounting lines.

- d. Commandant (G-SII) also processes Open and Rider print requisitions. A typed list of these is prepared yearly by Commandant (G-SII) and forwarded to the FINCEN. These will be obligated and paid at the FINCEN with a nonstandard DAFIS document number because a standard DAFIS document number is not provided.

Sample nonstandard DAFIS document number: 370049500-000

<u>Document Type</u>	<u>FY Funded</u>	<u>Last Five Digits of the G-TPS Printing Requisition Number</u>	<u>Suffix</u>
37	00	49500	000

- e. WCF printing, photographic and graphic charges are received through the DOT Working Capital Fund monthly billing statement. Expenditure entries are made to liquidate the Working Capital Fund printing obligations.

**15. Claims.**

- a. Expenditures for claims (excluding contract claims) is done using a pickup routine. They are chargeable to H/\*01/299/36/36.

Note: \* = FY Chargeable.

- b. For claims at CGHQ, a Miscellaneous Obligation is established to track the payment of the claims. Most of the claims at HQ are Household Goods (HHG) damage claims for CGD2 (I) and funeral expenses from Commandant (G-WRP).
- c. FINCEN is responsible for adjudicating all household goods and privately owned vehicle loss and damage claims incident to a permanent change of station. Claim settlement personnel authorize payment to the claimant and determine carrier liability. Refund receivables are established against the appropriate carrier.

16. **Allotments/Apportionment.** DAFIS Region 9 is used by Commandant (G-CFM) to record the original OE/RT financial plan and to show allotment distributions to DAFIS ATUs. As "Allotment Issued Entries" are made on Region 9 books, "Allotment Received Entries" are automatically made to appropriate Region/District books. Each Region/District then can enter their plans.
17. **Headquarters Financial Systems Processes Handbook.** Please see the Headquarters Finance Systems Processes Handbook for additional information concerning Headquarter's procedures.