

9. Document Flow:

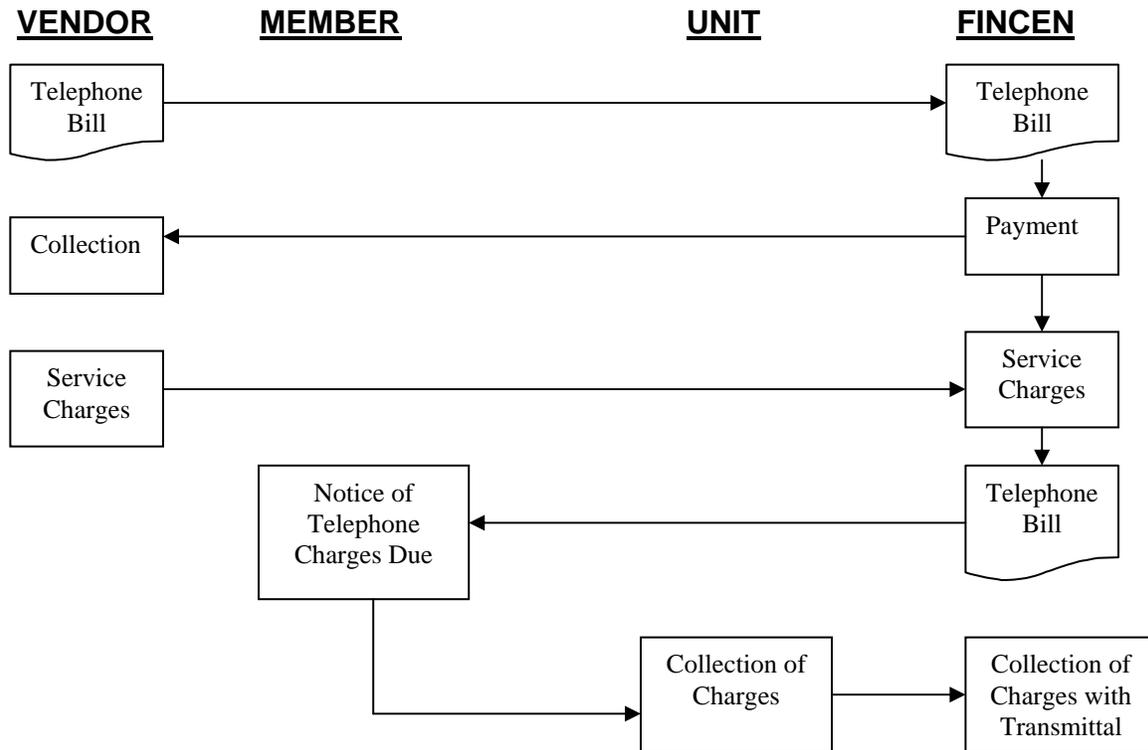


Figure 12G-12 Commercial Telephone Bill

- Figure 12G-12 describes the procedures for processing Telephone Bill.
- The original telephone bill is received from the telephone company at the FINCEN and it is reviewed for propriety of charges. Payment is made directly to the telephone company. Bills are addressed to the FINCEN using routing symbols in Appendix L.

- c. For personal telephone use, members are notified by the unit of reimbursement due the Coast Guard. The Comptroller General has determined that individuals who use Government telephones **including cell phones** for personal use are subject to a 3% federal excise tax. The unit collects the money and forwards the transmittal with the collections to the following address:

U. S. Coast Guard
 Travel & ART
 P. O. Box 70969
 Charlotte, NC 28272-0969

- d. When a unit authorizes changes to current telephone service (i.e., additional equipment, line changes, discontinuance of service, etc.) copies of service orders should be forwarded to FINCEN (OPC5B).

10. Sample Forms: None.

11. PES Report:

DOCUMENT ID	TRANS CODE	BATCH NUMBER	COST CENTER	OBJ CLASS	COMMIT	UNDELIVERED ORDERS	ACCRUED EXPEND	EXPEND
4504123456789004	051	04025FHS2	12345	2335	0.00	95.00	0.00	0.00
4504123456789004	0512	04025FHS2	12345	2335	0.00	95.00-	0.00	0.00
4504123456789004	106F	04045FHSC	12345	2335	0.00	0.00	0.00	95.00

12. References: Unpublished Comptroller General Decision B-225123.