

U.S. Department of
Homeland Security
United States
Coast Guard



Coast Guard Interim Financial Policy and Procedures

Expenses Chargeable/Not Chargeable to AFC-30, AFC-36, and AFC-42



01 October 2017



7100

MEMORANDUM

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To: Distribution

Subj: EXPENSES CHARGEABLE/NOT CHARGEABLE TO AFC-30, AFC-36, AND AFC-42
INTERIM POLICY AND PROCEDURES

Ref: (a) Chief Financial Officer (CFO) Technical Authority, COMDTINST 5402.3
(b) COMDT (CG-8), Memo 5402 of 25 Aug 17 on *Delegation of Authority to Issue Interim Financial Management Policy and Procedures*
(c) Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series)
(d) CG-DCMS-8 Memo 7100 of 23 Jan 17 on *FY18 C4IT Funding Consolidation*

1. **Background.** Sound financial policies are an integral part of an organization's internal controls structure. This policy and procedures document establishes updated controls over three specific allowance fund codes (AFC) within the Operating Expense (OE) appropriation by promulgating non-exhaustive lists of potential expenses that are chargeable to a specific AFC and expenses that are not chargeable to that AFC. The enclosed interim Coast Guard financial policy and procedures are intended to specifically replace Appendices 2-4, 2-5, and 2-8 of Reference (c).

2. **Interim Policy and Procedures.** Reference (a) delegated authority to the Chief Financial Officer or their delegate to establish, monitor, and approve policies. Reference (b) re-delegated the authority to issue interim policy and procedures to the Comptroller. Interim policy and procedures is an important and necessary step towards addressing a noted condition of an outstanding audit Notice of Finding and Recommendation (NFR) or a weakness identified by internal controls. It is developed in conjunction with subject matter experts and impacted units through a process of collaborative writing, vetting, and review. It is designed for incorporation into the Coast Guard's financial policy and procedures directive, where it will continue to support the Coast Guard's future assertions.

3. **Discussion.** Per Reference (d), all AFC-30 and AFC-36 funding previously executed by the Command, Control, Communications, Computers & Information Technology Service Center (C4IT SC), CG-6 and Coast Guard Cyber (CGCYBER) programs will be consolidated into AFC-42. This has been submitted as a "Technical Adjustment" (TA) Resource Proposal (RP) for the U.S. Coast Guard's FY18 OE budget request to Congress. The U.S. Coast Guard Office of Budget and Programs (CG-82) has indicated that this request is anticipated to be approved as

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submitted and the TA will be included in the final FY18 Coast Guard budget when an Appropriation Act is signed. Therefore, this policy and procedures document adjusts the definitions and approved uses of AFC-30, AFC-36, and AFC-42, each of which reside within three distinct Programs, Projects, and Activities (PPAs): PPA IV (Operating Funds and Unit Level Maintenance), PPA V (Centrally Managed Accounts), and PPA VI (Depot Level Maintenance), respectively. This PPA funding technical transfer aligns the C4IT SC with the U.S. Coast Guard's other logistics centers and service centers by executing all C4IT and Cyber OE appropriated maintenance activities from a single depot-level maintenance AFC for enterprise-level costs that are beyond the scope of unit-level operating and maintenance (O&M) funding. This transition will also improve budget planning and execution and best positions the U.S. Coast Guard for operating under the Department of Homeland Security (DHS) Common Appropriation Structure (CAS).

4. **Action.** The enclosed interim Expenses Chargeable/Not Chargeable to AFC-30, AFC-36, and AFC-42 policy and procedures is hereby issued under Chief Financial Officer (CFO) technical authority for execution beginning on 01 October 2017. This interim policy and procedures will be canceled upon their incorporation into a future revision of Reference (c). Additionally, under the unlikely scenario where this technical transfer is not included in the Coast Guard's FY18 budget, this policy and procedures document will be immediately cancelled and all transactions executed under this updated policy and procedures must be adjusted to adhere to policy as written in Reference (c).

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Enclosure: (1) Interim Expenses Chargeable/Not Chargeable to AFC-30, AFC-36, and AFC-42
Policy and Procedures

Dist: COMDT (CG-1)
COMDT (CG-4)
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COMDT (CG-6)
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COMDT (CG-9)
DCMS
DCO
FORCECOM
FINCEN
NPFC
PSC
DOL
SFLC
C4IT SC
SILC
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Coast Guard Interim Financial Policy and Procedures

Expenses Chargeable/Not Chargeable to AFC-30, AFC-36, and AFC-42

1. Overview

When the United States Coast Guard (USCG) modernized in 2010, three legacy Command, Control, Communication, Computers, and Information Technology (C4IT) units (Operations Systems Center (OSC), Telecommunication & Information Systems Command (TISCOM) & Command, Control, and Communications Engineering Center (C3CEN)) were combined to form the Command, Control, Communications, Computers & Information Technology Service Center (C4IT SC), each with its own distinct pot of funding. While this organization consolidation was beneficial in many respects, the separation of funding sources (AFC-30, AFC-36, and AFC-42) has been problematic.

The world of C4IT continues to grow increasingly complex as technology advances at a rapid pace causing the traditional lines of separation amongst C4IT funding streams to blur. Executing funding from three different Allowance Fund Codes (AFCs) for operating expenses directly or indirectly related to enterprise-level C4IT or cyber maintenance and sustainment is inefficient and creates unnecessary budgetary challenges.

Consolidating all C4IT SC, CG-6, and CGCYBER funding into one Programs, Projects, and Activities (PPA) eliminates inefficiencies and better positions the C4IT and cyber community to plan and execute budgets in alignment with the Department of Homeland Security (DHS) Common Appropriation Structure (CAS).

1.1 Purpose

The purpose of this policy and procedures is to promulgate updates to Appendices 2-4, 2-5, and 2-8 of the *Financial Resource Management Manual (FRMM)*, COMDTINST M7100.3 (series) which outline a sample of expenses normally chargeable and not chargeable to AFC-30, AFC-36, and AFC-42, respectively. These updates are a result of consolidation of C4IT and cyber funding into AFC-42.

1.2 Scope

This section applies to all units involved in the execution of U.S Coast Guard appropriation and funds. Though the below lists provide examples of expenses chargeable to certain AFCs, the command of the unit executing the obligation is responsible for determining whether the obligation of government funding is a “necessary expense,” as discussed in Chapter 5.6.2.1.2.1 of Reference (c).

1.3 Modifications

It may be necessary to periodically update this policy and procedures to reflect changes in life cycle events, as well as changes in laws, regulations, accounting standards, DHS-specific guidance, or management objectives. Program managers shall review and oversee the policy and procedures implementation changes in local desk guides, as appropriate.

1.4 Definitions

acquisition – Acquisition of property means obtaining possession and administrative control of property by purchase, lease, donation, transfer from another Federal agency, forfeiture, or loan for a period of 60 or more consecutive days.

The FAR defines “acquisition” as the acquiring by contract with appropriated funds of supplies or services (including construction) by and for the use of the Federal Government through purchase or lease, whether the supplies or services are already in existence or must be created, developed, demonstrated, and evaluated. Acquisition begins at the point when an agency’s needs are established, and includes the description of requirements to satisfy agency needs, solicitation and selection of sources, award of contracts, contract financing, contract performance, contract administration, and those technical and management functions directly related to the process of fulfilling agency needs by contract.

AFC-30 – General unit-level operating and maintenance (O&M) expenses. AFC-30 is included in PPA IV: Operating Funds and Unit Level Maintenance.

AFC-36 - General Coast Guard accounts for a centralized bill payment that is managed at Headquarters. The fund supports several budgetary accounts including GSA rental/lease of property and equipment, GSA security charges for GSA leases, the Working Capital Fund, and the Work-Life Program. In addition, AFC 36 funds the centralized procurement of ammunition, ATON, and medals/awards. AFC-36 is included in PPA V: Centrally Managed Accounts.

AFC-42 - Depot-level maintenance and sustainment and enterprise-wide procurement of systems and equipment supported by Coast Guard Cyber (CGCYBER), the Command, Control, Communications, Computers & Information Technology Service Center (C4IT SC), and the CG-6 enterprise (including postal expenses). Support for these systems also includes technology refreshment and replacement in-kind of standard Command, Control, Communication, Computers, and Cyber, information technology, and electronics systems. AFC-42 is included in PPA VI: Depot Level Maintenance.

application (financial or mixed system) – A group of interrelated components of financial or mixed systems that supports one or more functions, and has the following characteristics:

1. A common database;
2. Common data element definitions;
3. Standardized processing for similar types of transactions; and
4. Common version control over software.

appropriation - A provision of law authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.

certification (IT) - The official authorization that is granted to a sensitive application, attesting to the adequacy of its security controls. Also, the technical evaluation that establishes the extent to which a computer system, application, or network meets a specified set of security requirements.

Certification is based on an independent review of the security controls of the Automated Indicator Sharing (AIS) facility and the application program, and determines if security design specifications are correct and have been properly implemented.

Certification is synonymous with “Accreditation” and “Authorize Processing.”

direct cost - A cost that can be identified with a specific function and that does not require any type of allocation of cost over different activities.

GAO Comptroller General decision (Comp Gen) - A decision and/or opinion issued by the Comptroller General in areas of Federal law such as appropriations, bid protests, and Federal agency rulemaking. Each decision is identified by a code in the format “B-(number)” and is identified by that unique number and date.

improvement – A cost that substantially increases the capability, capacity, or service life of an asset. Improvements meeting capitalization thresholds are capitalized and charged against the periods in which the improvement is used.

Note that, for accounting purposes, the term “improvement” differs from the usual real estate definition as any permanent buildings, structures, or fixtures erected upon the land. It also differs from the civil engineering definition, which includes only an increase in capability or capacity (life extension coming under the civil engineering definition of “rebuilding”).

indirect cost – A cost that cannot be identified with a specific function, or that requires some type of allocation of cost over different activities.

information technology – Any equipment, or interconnected system or subsystem of equipment, that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information.

maintenance - See “repair and maintenance (R&M)”.

operating lease - An agreement that conveys the right to use the property for a limited time in exchange for periodic rental payments, and which does not meet any of the criteria of a capital lease (q.v.).

real property - Land, and any interests in land, along with any buildings and structures located thereon.

repair and maintenance (R&M) - Routine recurring work that is required to minimize the effects of deterioration and to keep the property in a condition fit for its intended use. R&M costs include preventative maintenance, normal maintenance, and replacement of similar structural components, and are charged to the period incurred. R&M is not considered an improvement because it does not increase existing capability, capacity, or service life.

security - The effectiveness level of the controls that allow access to an AIS, whereby only properly authorized individuals, or processes operating on their behalf, have permission to read, write, create, or delete information, or to interfere with the timely processing of information. Also, the measures required to protect against the unauthorized (accidental or intentional) disclosure, modification, or destruction of automated systems and data, and the denial of service to process data. Components include physical security, administrative security, personnel security, and technical security (hardware, software, and communications).

structure - Any fixed construction that does not meet the definition of a building. Examples include roads, runways, helicopter landing pads, fences, skeletal towers, docks, piers, and wharves.

working capital fund - A revolving fund that operates as an accounting entity. In these funds, the assets are capitalized, and all income is in the form of offsetting collections derived from the funds' operations.

2. Authorities

1. *Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual*, COMDTINST M7010.5 (series).
https://media.defense.gov/2017/Mar/16/2001717409/-1/-1/0/CIM_7010_5C.PDF
2. *Coast Guard Morale, Well-Being, and Recreation Manual*, COMDTINST M1710.13 (series).
https://media.defense.gov/2017/Mar/29/2001723559/-1/-1/0/CIM_1710_13D.PDF
3. *Coast Guard Helicopter Rescue Swimmer Manual*, COMDTINST M3710.4 (series).
https://media.defense.gov/2017/Mar/28/2001723013/-1/-1/0/CIM_3710_4C.PDF
4. *Uniform Regulations*, COMDTINST M1020.6 (series).
https://media.defense.gov/2017/Mar/28/2001723244/-1/-1/0/CIM_1020_6I.PDF
5. *Civil Engineering Manual*, COMDTINST M11000.11 (series).
https://media.defense.gov/2017/Mar/29/2001723586/-1/-1/0/CIM_11000_11B.PDF
6. *Coast Guard Housing Manual*, COMDTINST M11101.13 (series).
https://media.defense.gov/2017/Mar/29/2001723590/-1/-1/0/CIM_11101_13G.PDF
7. *Supply Policy and Procedures Manual (SPPM)*, COMDTINST M4400.19 (series).
https://media.defense.gov/2017/Mar/28/2001722980/-1/-1/0/CIM_4400_19B.PDF
8. *United States Coast Guard Cybersecurity Manual*, COMDTINST 5500.13E (series).
https://cg.portal.uscg.mil/sites/externaldata/Directives/CIM_5500_13E_FOUO.pdf
9. *United States Coast Guard Printing and Binding Regulations*, COMDTINST 5600.6 (series).
https://media.defense.gov/2017/Mar/24/2001721515/-1/-1/0/CIM_5600_6C.PDF
10. Federal Accounting Standards Advisory Board, Statement of Federal Financial Accounting Standards (SFFAS) No. 10, *Accounting for Internal Use Software*.
http://files.fasab.gov/pdffiles/2016_fasab_handbook.pdf
11. Federal Accounting Standards Advisory Board, Technical Release 5, *Implementation Guidance on Statement of Federal Financial Accounting Standards 10: Accounting for Internal Use Software*.
http://files.fasab.gov/pdffiles/2016_fasab_handbook.pdf
12. *Coast Guard and Department of Homeland Security Chief Information Officer (CIO) Review and Approval of Command, Control, Communication, Computers, and Information Technology (C4&IT) Acquisitions*, COMDTINST 5230.77A (series).
https://media.defense.gov/2017/Mar/14/2001716072/-1/-1/0/CI_5230_77A.PDF
13. *Command, Control, Communication, Computers and Information Technology (C4&IT) Configuration Management (CM) Policy*, COMDTINST 5230.69 (series).
https://media.defense.gov/2017/Mar/14/2001716129/-1/-1/0/CI_5230_69.PDF

14. *Command, Control, Communication, Computers and Information Technology (C4&IT) Enterprise Architecture (EA) Policy*, COMDTINST 5230.68 (series).
https://media.defense.gov/2017/Mar/14/2001716128/-1/-1/0/CI_5230_68.PDF
15. *Command, Control, Communication, Computers and Information Technology (C4&IT) Infrastructure Management Policy*, COMDTINST 5230.70 (series).
https://media.defense.gov/2017/Mar/14/2001716131/-1/-1/0/CI_5230_70.PDF
16. *Command, Control, Communication, Computers and Information Technology (C4&IT) Investment Management Policy*, COMDTINST 5230.71 (series).
https://media.defense.gov/2017/Mar/14/2001716132/-1/-1/0/CI_5230_71.PDF
17. *Command, Control, Communication, Computers and Information Technology (C4&IT) System Development Life Cycle (SDLC) Policy*, COMDTINST 5230.66 (series).
https://media.defense.gov/2017/Mar/14/2001716070/-1/-1/0/CI_5230_66A.PDF
18. 14 United States Code (USC), “Coast Guard”.
<https://www.gpo.gov/fdsys/pkg/USCODE-2010-title14/pdf/USCODE-2010-title14.pdf>
19. 14 USC 830, “Availability of appropriations”.
<https://www.gpo.gov/fdsys/pkg/USCODE-2010-title14/pdf/USCODE-2010-title14-partII-chap23-sec830.pdf>
20. 14 USC 658, “Confidential investigative expenses”.
<https://www.gpo.gov/fdsys/pkg/USCODE-2010-title14/pdf/USCODE-2010-title14-partI-chap17-sec658.pdf>
21. 14 USC 93(a)(22), “Commandant; general powers”.
<https://www.gpo.gov/fdsys/pkg/USCODE-2010-title14/pdf/USCODE-2010-title14-partI-chap5-sec93.pdf>
22. Consolidated Appropriations Act, 2017, “Coast Guard”.
<https://www.congress.gov/115/bills/hr244/BILLS-115hr244enr.pdf>

3. Policy and Procedures

3.1 AFC-30 Operating and Maintenance – update to Appendix 2-4 of Reference (c)

General unit-level operating and maintenance (O&M) expenses.

In order to maximize the effective use of AFC-30 funds and allow unit commanders maximum flexibility for the management of normal recurring expenses, funds are passed to the lowest level bearing both the operational and funding responsibility. In general, all funds should be programmed to the unit-level whenever possible.

Note: Coast Guard’s 2017 Appropriation language (and presumably all subsequent appropriations) specifically allows the use of Operating Expense (OE) funding ONLY for the purchase, lease, or improvement of other equipment (at a unit cost of no more than \$250,000). Other equipment with a unit cost of greater than \$250,000 shall be purchased with Acquisition, Construction, and Improvements (AC&I) funding. This new authority does not apply to operating materials and supplies or “equipment” items that are part of a larger asset. These items are not subject to this \$250,000 threshold. Other equipment excludes inventory, operating materials and supplies, and stockpile items as defined by the Federal Accounting Standards Advisory Board.

Note: Expenses in support of the Coast Guard Exchange System (CGES) and Morale, Well-being, and Recreation (MWR) programs are defined in *Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual*, COMDTINST M7010.5 (series) and *Coast Guard Morale, Well-Being, and Recreation Manual*, COMDTINST M1710.13 (series).

1. Expenses chargeable to AFC-30 (unless chargeable to a more specific AFC, account, or appropriation):
 - a. Travel, tuition, course material, and per diem costs of local training not included in AFC-56 for civilian and military personnel, reserve members on active duty (AD) or extended active duty (EAD), and Auxiliary.
 - b. Temporary duty (TDY) and temporary assignment duty (TAD) travel for administrative purposes (except AFC 41, 42, 43 and 45 project-related travel for operational purposes).
 - c. TAD travel expenses of personnel in connection with effectiveness and compliance review visits, and integrated logistics support projects.
 - d. Pay, allowances, and employer’s contributions to reservists on the active duty short-term (temporary) operational support of the active component (ADOS-AC) not chargeable to a more specific AFC, account, or appropriation.
 - e. Vehicles in support of operations with a unit cost under \$250,000 shall be purchased with AFC-30 funds. This includes all passenger vehicles and trucks supporting operations other than the Civil Engineering Program (i.e., directly supporting facility maintenance activities).

Note: U. S. Coast Guard's 2017 Appropriation language (and presumably all subsequent appropriations) specifically limits the purchase or lease of passenger motor vehicles to not exceed 25, and only for the replacement of existing passenger motor vehicles.

- f. Transportation (shipping) expenses, except for items procured with other AFCs, accounts, or appropriations. This includes shipping of parts/material from inventory control points (ICPs) to an end-user unit; e.g. shipping of type I, II, and IV aeronautical material from the Aviation Logistics Center (ALC) or other repair sites to an air station for end use or stock.
- g. Government Services Administration (GSA) vehicle damage repairs or loss reimbursement.
- h. Unit-level communications circuits and communications services, and other unit-level C4IT expenses including cellular phones and data plans, printers, monitors, external hard drives, and other related peripherals.
- i. Utility services, except those charged to AFC-01 for the U. S. Coast Guard leased housing program.
- j. All energy and energy efficiency retrofit projects of \$150,000 or less approved for funding through the energy Cost Avoidance Reduction and Efficiency (CARE) prioritization process, which includes operational and maintenance stakeholder evaluation.
- k. Rental or lease of property and equipment not chargeable to a more specific AFC, account, or appropriation, and not exceeding a unit cost of \$250,000.
- l. Purchase and maintenance of equipment not within the scope of another AFC, account, or appropriation, and not exceeding a unit cost of \$250,000.
- m. Subsistence and clothing for rescued persons at sea.
- n. Expenses incident to seized property, including aircraft.
- o. Necessary expenses of operations of private auxiliary aircraft while operating under Coast Guard orders, or reimbursement to Auxiliarists for such fuels, supplies, or provisions.
- p. Household effects (HHE) claims against the U. S. Coast Guard (e.g., damages during Government-ordered moves or damages while occupying Government-owned/leased quarters).
- q. Expenses for the operation of district mobile training teams.
- r. General services (commercial contracts or inter/intra agency agreements) that are the result of unit-level recurring maintenance and repair of shore structures and facilities, cutters, electronics equipment installations, small craft, vehicles, ordnance equipment, recreation equipment, and certain Aids to Navigation (ATON).
- s. All boat operating expenses, regardless of amount, and all unit-level maintenance expenses. Depot-level maintenance and engineering casualty expenses involving fire,

flooding, grounding, or collision damage will be covered by the SBPL with AFC-45 funding.

- t. Hull, mechanical, electrical, and electronic work on units that constitute minor repair and corrective maintenance within the unit's technical capability, and within the purchase card or warrant level of the unit, unless funded by a more specific AFC, account, or appropriation. Minor maintenance is not Depot-Level Maintenance and does not require the technical and contracting support of a Base or Logistics Center.
- u. Routine unit-level services, supplies and materials for repair, maintenance and operation of cutters and boats as delineated by the appropriate Class Maintenance Plan (CMP) and/or casualty report (CASREP) levels.
- v. Procurement of unit-level floating ATON (buoys) with program manager concurrence (Waterways Operations Product Line (WOPL)).
- w. Procurement of unit-level buoy-related expenses (including costs of chain and sinkers) for outfitting, installation, and routine maintenance, not part of a centrally funded (AFC-36) or AC&I waterways project. Consumable materials for installation, maintenance, and repair of fixed ATON structures, including but not limited to day board fabrication, ATON signal equipment, solar panels, and primary and secondary batteries (does not include piles and towers used by ATON teams or construction/buoy tenders – covered by AFC-43).
- x. Procurement of unit-level materials, services, and replacement ATON systems, not designated for procurement by AFC-43, required for routine maintenance and repair of ATON systems, and not exceeding a unit cost of \$250,000.
- y. Routine unit-level expenses such as purchase costs, contracted/noncontracted maintenance costs, spare parts, consumables, corrective maintenance, repair, modification, or replacement of nonconsumable marine environmental response (MER) equipment, if not qualified to be recovered from the responsible party or the oil pollution fund. Examples include Vessel of Opportunity Skimming System (VOSS), nonfixed Spilled Oil Recovery System (SORS) equipment, offshore booms, temporary oil storage devices, and offloading systems.
- z. Actual necessary expenses of Auxiliary assigned to authorized Coast Guard duty per 14 USC 830. Besides common necessary costs such as fuel, oil, supplies, and provisions, this also includes payments for the replacement or repair of an Auxiliarist's equipment or motorboat, yacht, aircraft, radio station, or motorized vehicle while assigned to authorized duties not covered by insurance and when it is determined that responsibility for the loss or damage rests with the Coast Guard.
- aa. Unit-level repair and maintenance of aviation ground support equipment; shore and ship-based command, control, communications and electronics equipment systems, when not meeting the criteria for funding under AFC-4X.
- ab. Unit-level service contracts for calibration (includes Preventive/Planned Maintenance System (PMS) and corrective maintenance within the unit's capability) and minor repair of electronic test equipment and special tools.

- ac. Unit-level maintenance and spare parts (Electronic Repair Parts Allowance List (ERPAL)) for electronics equipment.
- ad. Unit-level maintenance of towers not meeting the criteria for funding from AFC-42 or AFC-43.
- ae. MWR equipment, services, and other expenditures, including memberships (in the name of the unit) in local fitness facilities, when approved, as defined in the *Coast Guard Morale, Well-Being, and Recreation Manual*, COMDTINST M1710.13 (series).
- af. Cost of ceremonies, subject to the limitations in Subsection 5.12 of Reference (c), Use of OE Funds, (except those related to other AFC, account, or appropriation) and cultural awareness programs.
- ag. Membership fees for the Coast Guard. See Subsection 5.12.23 of Reference (c), Membership Fees.
- ah. Seasonal decorations that are not for personal use and are nonsectarian. See Subsection 5.12.32 of Reference (c), Seasonal Decorations.
- ai. Refreshments and food as permitted by Subsection 5.12.16 of Reference (c), Food – Meals and Refreshments.
- aj. Organizational and personal protective clothing, as well as flight clothing and other required equipment per *Coast Guard Helicopter Rescue Swimmer Manual*, COMDTINST M3710.4 (series) Annex E, and survival equipment. See Subsection 5.12.25 of Reference (c), Organizational Clothing, and *Uniform Regulations*, COMDTINST M1020.6 (series).
- ak. Coast Guard uniforms for Navy chaplains on duty with the Coast Guard. See Subsection 5.12.10 of Reference (c), Chaplain Support, and *Uniform Regulations*, COMDTINST M1020.6 (series).
- al. Administrative expenses associated with command religious activities.
- am. Miscellaneous administrative expenses (e.g., paper, pens, binders, and other office supplies).
- an. Printing and reproduction expenses.

Note: Requirements for use of Government Printing Office (GPO) per the *United States Coast Guard Printing and Binding Regulations*, COMDTINST M5600.6 (series) must be followed.

- ao. Housekeeping and maintenance supplies, materials, and services.
- ap. Unvouchered expenditures for confidential investigations per 14 USC 658.
- aq. All office furnishings except those provided by an AC&I project. See *Civil Engineering Manual*, COMDTINST M11000.11 (series); also see chapters 5 and 7 of Reference (c). This also includes furnishings for Coast Guard Flag and Command Quarters in accordance with *Coast Guard Housing Manual*, COMDTINST M11101.13 (series).

- ar. Procurement, installation, and maintenance of unit-level C4IT hardware and software not chargeable to a more specific AFC, account, or appropriation.
- as. When any C4IT SC-approved unit-level allowance list quantities would be exceeded, the initial purchase and installation of C4IT SC-approved IT hardware, IT software (including licenses), electronics hardware and software (including standard image workstations), classified and unclassified network, and telecommunications equipment should be paid for with unit operating and maintenance funds.

Note: Associated follow-on recurring maintenance costs should be technically adjusted from AFC-30 to AFC-42 and paid for by the C4IT SC.

- at. Interservice Support Agreements (ISSAs) in connection with logistics activities.
- au. Accessory surcharges and credit allowances for retail stock losses applied to materials issued to the Coast Guard by Defense Logistics Agency (DLA), Government Services Administration (GSA), and other Government agencies (OGAs) when the cost of material is chargeable to the OE appropriation.
- av. Adjustments to the Supply Fund inventory accounts as prescribed in *Supply Policy and Procedures Manual (SPPM)*, COMDTINST M4400.19 (series).
- aw. Interest payments for AFC-30-funded goods/services.
- ax. Consulting services not related to another specific AFC, account, or appropriation.
- ay. Moving costs for non-permanent change-of-station (PCS) intra-district Government-ordered moves.
- az. Type III and V aeronautical material only as defined in the Aircraft Material Stocking List (CG-298) that does not meet specific AFC-41 thresholds/requirements.
- ba. All aircraft landing fees.
- bb. Deployable rescue equipment.
- bc. Credit card and traveler's check fees associated with the Cash Management System.
- bd. Unit-level expenses for procurement, transportation, and maintenance of ammunition, pyrotechnics, and other munitions necessary to meet requirements that are not Navy-funded, including any inert/non-service ammunition not available from Navy/Department of Defense (DOD).

Note: Refer to *Ordnance Tactics, Techniques, and Procedures (TTPs)* and/or CG-721 Small Arms Program for any clarification.

- be. Unit-level expenses for procurement, transportation, maintenance and repair of small arms, small arms spare parts, line-throwing equipment, accessories, and maintenance supplies, unless centrally funded under AFC-36.
- bf. Unit-level expenses for service, supplies, and equipment for armory and range support directly related to small arms training, unless centrally funded under AFC-36.

- bg. Travel and unit-level expenses associated with small arms training for all regular and reserve Coast Guard members, competitive gunnery and small arms shooting programs, ordnance program compliance inspections and oversight.
- bh. Unit-level expenses for service, supplies and materials required for design, modification, installation, removal, and unit-level maintenance of Navy-supported combat systems and components, unless Navy funded or funded by AFC-45/42.
- bi. Unit-level expenses for plaques, medals, trophies, badges, and similar items that acknowledge individuals and organizations which significantly contribute to Coast Guard programs, missions, or operations, including State and local governments and commercial and nonprofit organizations, including reasonable expenses of ceremony and presentation, in accordance with 14 USC 93(a)(22) and the limitations as set forth in Subsection 5.12.4 of Reference (c), Awards and Recognition.
- bj. TDY and TAD travel expenses, tuition, and authorized related costs for military and civilian personnel attending approved training, unless funded through separate HQ allocations (e.g. AFC-56).

Note: Professional certifications (and continuing education unit requirements) are normally a personal expense. The Coast Guard has identified four exceptions where Operating Expense (OE) funds may be used:

- 1) DHS-sponsored Chief Financial Officer (CFO) certifications (e.g. Certified Government Financial Manager (CGFM), Certified Defense Financial Manager (CDFM), etc.);
 - 2) DHS/Federal Acquisition non-contracting certifications (e.g. Contracting Officer's Representative (COR));
 - 3) IT certifications authorized in *Information Assurance Professional Certifications*, COMDTINST 5200.3 (series); and
 - 4) Professional registration and professional certifications included in the *Civil Engineering Manual*, COMDINST M11000.11 (series).
- bk. Nonrecurring shore maintenance, repairs, in-kind replacements, and alterations of Coast Guard-owned real property facilities that constitute minor repair, safety, code compliance, and corrective maintenance that is within \$5K. (If project costs exceed this amount, it shall be funded with AFC-43). Any level of real property improvements (including complete in-kind replacement of a Real Property Unique Identification Number (RPUID)) must go through the Civil Engineering Unit and be funded by AFC-43.

Note: Minor maintenance is not Improvement or Depot-Level Maintenance and does not require the technical and contracting support of a Civil Engineering Unit or Logistics Center.

- bl. Direct operating leases with GSA waiver. See Procedure No. 5.6 of Reference (c), 5.12.20, Lease of Real Property, for guidance on the use of funds for leases and leasehold improvements.

- bm. Second destination freight charges to transport exchange merchandise to outside the continental United States (OCONUS) Coast Guard Exchanges to provide price parity for members stationed in these OCONUS locations, as defined in the *Coast Guard Morale, Well-Being, and Recreation Manual*, COMDTINST M1710.13 (series), and the *Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual*, COMDTINST M7010.5 (series).
- bn. Coast Guard Exchange System (CGES) costs associated with selling Uniform Distribution Center (UDC) uniforms in CGES stores, as detailed in the *Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual*, COMDTINST M7010.5 (series).

2. Expenses not chargeable to AFC-30:

- a. TDY and TAD travel expenses and other direct project-related costs associated with another AFC (e.g. AFC-41, 42, 43, and 45).
- b. Travel expenses or tuition for military and civilian personnel attending service-wide Class "A" and "C" (e.g. pipeline) training. A list of courses, which shall not be funded by AFC-30, can be found in the class convening schedule for Coast Guard Class "A" and "C" resident and exportable training courses.
- c. All travel expenses, tuition, and related costs for which funding is otherwise provided by Coast Guard through AFC-56. (This includes tuition assistance and advanced education.)
- d. TDY and TAD travel expenses, tuition, and related costs for military and civilian personnel attending training for continuing education requirements for professional certifications (e.g., bar exam, professional development hours, or continuing professional education unit requirements). See Comp Gen B-185341 and B-187525.
- e. TDY and TAD travel expenses of personnel on assignment, or connected with work, which will be reimbursed by another AFC, account, appropriation, or Government agency.
- f. TDY and TAD travel expenses of personnel assigned to Commandant (CG-131) performing duty in connection with the Reserve Training Program (RT appropriation).
- g. TDY and TAD travel expenses of personnel performing duty in connection with Acquisition, Construction and Improvements (AC&I), Research, Development, Test, and Evaluation (RDT&E) or Environmental Compliance and Restoration (EC&R) projects. (AC&I, RDT&E, or EC&R appropriations).
- h. Wage-grade overtime related to AFC-41, 42, 43, and 45 projects.
- i. Costs associated with AC&I or RDT&E projects (appropriation).

3.2 AFC-36 Central Accounts – update to Appendix 2-5 of Reference (c)

The AFC-36 Central Accounts fund is managed by Commandant (CG-83) at Coast Guard Headquarters. The fund supports several budgetary accounts including GSA rental/lease of property and equipment, GSA security charges for GSA leases, the Working Capital Fund, and the Work-Life Program. In addition, AFC-36 funds the centralized procurement of ammunition, ATON, and medals/awards.

Note: Coast Guard’s 2017 Appropriation language (and presumably all subsequent appropriations) specifically allows the use of Operating Expense (OE) funding ONLY for the purchase, lease, or improvement of other equipment (at a unit cost of no more than \$250,000). Other equipment with a unit cost of greater than \$250,000 shall be purchased with Acquisition, Construction, and Improvements (AC&I) funding. This new authority does not apply to operating materials and supplies or “equipment” items that are part of a larger asset. These items are not subject to this \$250,000 threshold. Other equipment excludes inventory, operating materials and supplies, and stockpile items as defined by the Federal Accounting Standards Advisory Board.

1. Expenses chargeable to AFC-36 (unless chargeable to a more specific AFC, account, or appropriation):
 - a. Centralized procurement of Industrial Program equipment greater than \$5,000 that is specifically owned and operated by logistics center commands and that is used by the Industrial Program in support of industrial service order execution, subject to the provisions of Coast Guard’s current appropriation act language. This equipment will typically be used in support of a variety of industrial activities, service orders, and projects. The equipment purchased will be approved via the annual Commandant (CG-441) program central review board.
 - b. Rent and security charges paid for GSA property leases.
 - c. Centralized procurement of buoys, buoy moorings, and other related ATON hardware.
 - d. Centralized procurement of ammunition, pyrotechnics, and other munitions as well as transportation of weapons and weapon systems.
 - e. Centralized procurement of services, supplies, and materials needed for armory and range support; maintenance and repair of weapons and weapon systems; design, modification, installation, and removal of weapon systems (e.g., consulting services); pyrotechnics; and associated security systems.
 - f. Centralized procurement of general services for recurring maintenance and repair of ordnance equipment.
 - g. Travel and expenses associated with small arms training for all regular and reserve Coast Guard members, competitive gunnery and small arms shooting programs, ordnance program compliance inspections and oversight.
 - h. Miscellaneous administrative expenses to support the weapons/ammunition program (e.g., printing, reproduction, paper, pens, markers, binders, toner, etc.).

- i. Pay, allowances, awards, and employer's contributions to reservists on short-term (>180 days) active duty for operational support of the active component (ADOS-AC), unless funded under AFC-30.
 - j. Rental of property and equipment associated with weapons and/or weapon systems.
 - k. Contract interest penalties.
 - l. Items procured using DHS Working Capital Fund, unless funded by AFC-42 or another specific AFC, account, or appropriation.
2. Expenses not chargeable to AFC-36:
- a. Any maintenance or repair of equipment specifically provided for in another AFC, account, or appropriation.
 - b. Logistics center commands' procurement of Industrial Program capital equipment that is **not** used in support of Industrial Activities (e.g., facilities engineering equipment – AFC-30 or AFC-43).
 - c. Any items associated with the build-out of an AFC-36 funded-space that is not amortized in the GSA rent bill.
 - d. Costs associated with Navy-owned weapons and/or weapons systems in accordance with a Memorandum of Agreement (MOA) with DOD.

3.3 AFC-42 Command, Control, Communications, Computers, Cyber, Information Technology, and Electronics Engineering – update to Appendix 2-8 of Reference (c)

Depot-level maintenance and sustainment activities including enterprise-wide procurement of systems and equipment supported by Coast Guard Cyber (CGCYBER), the Command, Control, Communications, Computers & Information Technology Service Center (C4IT SC), and the CG-6 enterprise (which includes postal expenses). Support for these systems also includes technology refreshment/replacement in-kind of standard Command, Control, Communication, Computers, Cyber, information technology, and electronics systems. See the notes at the end of this appendix for additional information.

Note: Coast Guard’s 2017 Appropriation language (and presumably all subsequent appropriations) specifically allows the use of Operating Expense (OE) funding ONLY for the purchase, lease, or improvement of other equipment (at a unit cost of no more than \$250,000). Other equipment with a unit cost of greater than \$250,000 shall be purchased with Acquisition, Construction, and Improvements (AC&I) funding. This new authority does not apply to operating materials and supplies or “equipment” items that are part of a larger asset. These items are not subject to this \$250,000 threshold. Other equipment excludes inventory, operating materials and supplies, and stockpile items as defined by the Federal Accounting Standards Advisory Board.

Note: While this allowance fund code is for executing depot-level maintenance and sustainment activities related to enterprise-wide C4IT and cyber operating expenses, the individual units with access to these funds will have their own unit-level operating and maintenance expenses. When a unit or program office is wholly funded with AFC-42 budget authority (or by a substantial majority), any of their unit-level operating and maintenance expenses are considered directly or indirectly related to the AFC-42 purpose definition. As such, expenses normally chargeable to AFC-30 for other U.S. Coast Guard units, as defined in Section 3.1 of this document, are chargeable to AFC-42 for those respective units and program offices.

1. Expenses chargeable to AFC-42 (unless chargeable to a more specific AFC, account, or appropriation):
 - a. All direct, indirect, and non-pay overhead costs related to depot-level maintenance and sustainment and enterprise-wide procurement of systems and equipment supported by CGCYBER, C4IT SC, and the CG-6 enterprise (aircraft, boats, cutters, and shore-based).
 - b. Examples of systems and equipment included in allowable direct, indirect, and non-pay overhead costs include (but are not limited to) classified and unclassified enterprise voice and data capability, standard workstations (SWS), transmitting systems, receivers, non-structural antennas for radio transmission purposes, data communications systems, private branch exchanges (PBXs), telephone switch equipment, video and teleconferencing, monitoring systems, and cabling or wireless

communication gear that is an integral part of the C5 system, and any associated enterprise applications, hardware or software.

- c. TDY and TAD expenses in support of the AFC-42 program.
- d. Transportation costs of material and equipment procured with AFC-42.
- e. Interest payments for AFC-42 goods/services.
- f. Logistics studies if directly related to the efficient/effective implementation of depot-level maintenance actions.
- g. Purchase and/or installation of enterprise logistics-related IT hardware/software.
- h. Purchase, maintenance, and replacement of enterprise software license not part of the standard image.
- i. Purchase, maintenance, and replacement of Coast Guard standard image including software and licenses.
- j. Purchase, maintenance, and replacement (technology refreshment) of Coast Guard standard image workstations (laptops or desktops).
- k. Purchase, maintenance, and replacement (technology refreshment) of the classified and unclassified network (including servers and other peripherals).
- l. Centralized Service Desk expenses that directly support enterprise software.
- m. Training of IT support resources not already funded by AFC-56.
- n. Standard workstation configuration management activities.
- o. Support for enterprise management organization activities.
- p. Procurement of enterprise-level services, supplies, and materials related to voice and data capability.
- q. Systems and services ordered through Defense Information Systems Agency (DISA)/ Defense Information Technology Contracting Organization (DITCO) in support of classified and unclassified networks.
- r. Installation, monthly recurring cost (MRC), leased hardware, Network Control Center (NCC) fees, and MIPRs for: Coast Guard Data Network +, Coast Guard Data Network + NCC (CACI), Enhanced Mobile Satellite Service (Iridium telephones), SIPRNET (Secret Internet Protocol Router Network), NIPRNET (Unclassified Internet Protocol Router Network), DVSG-VTC (DISA Video Teleconference), JWICS (Joint Worldwide Intelligence Communications System) (Intel), Remote Access System (MOA to OSC), and HF-RWI (High Frequency Radio Wireline Interface)/CAMS (Communication Area Master Station) Phone patching to Aircraft.
- s. Commercial satellite-related recurring bills, including any bills relating to commercial satellite data or voice connectivity, or funds required for the support infrastructure to those capabilities.
- t. All direct, indirect, and non-pay overhead CGCYBER expenses related to achieving long-term success in securing information and communications networks and systems

from adversaries by defending Coast Guard cyberspace, enabling operations, and protecting infrastructure.

- u. All direct, indirect, and non-pay overhead expenses related to providing software development and full lifecycle support for enterprise systems and applications, including C4IT and cyber-related expenses at OSC Martinsburg, WV.
- v. Penalty mail expenditures in the Official Mail Accounting System (OMAS), such as postage meter settings, penalty mail stamps, permit imprint mailings, business reply mail, postage due fees, and express mail corporate account.
- w. Transfers of funds to pay postage costs to a DOD or Federal agency that posts U.S. Coast Guard mail (best practice).
- x. Payments to alternate carriers (e.g. FedEx, UPS, DHL, etc.), at the discretion of CG-611, when alternate carriers are more economically advantageous, limited to approved recruiting, uniform items, or promotional parcel shipments from the Coast Guard Recruiting Command (CGRC), the Uniform Distribution Center (UDC), and the United States Coast Guard Academy (USCGA).
- y. Purchase or rental of mailing systems equipment (including maintenance contracts) associated with sending official mail.

2. Expenses not chargeable to AFC-42:

- a. Procurement, replacement, installation, maintenance, and support of non-standard electronics equipment, nonstandard workstations, nonstandard servers, and other nonstandard hardware or software, unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.

Note: This does not preclude using AFC-42 funds for procuring nonstandard equipment needed to support a specific AFC-42 project. For example, purchasing prototype equipment to plan a system replacement would be chargeable to AFC-42 if not required to be funded by another specific AFC, account, or appropriation (e.g. RDT&E or AC&I).

- b. Procurement, installation and maintenance of general-purpose, office automation hardware and software, which are not an integral part of an AFC-42 supported system, unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.
- c. Electronics systems for MWR use (AFC-30, NAF), unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.
- d. Modifications to shore facilities and vessel structures necessary to accommodate the installation of electronic equipment. This includes items typically funded by AFC-43 or AFC-45 that require the expertise of civil or naval engineers such as purchasing, constructing, or installing conduit, cable pathways, bulkhead penetrations, and foundations for equipment. “Major modifications” include modifications, which meet the AFC-43 threshold, or are defined as AFC-45 program manager expenses in the Cutter Class Maintenance Plans. (AFC-43 and AFC-45).

- e. Procurement, installation, and maintenance of structural towers (e.g., supporting structural platforms or energized guyed towers with ground systems) (AFC-43).
- f. Routine services, supplies, and materials, including transportation costs, used for unit-level electronic maintenance, and minor repairs within the unit's technical capability and within the purchase card or warrant level of the unit (AFC-30), unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.

Note: This does not preclude units with embedded Electronics Technicians (ETs) and Information System Technicians (ITs) with available AFC-42 funds from performing this type of maintenance.

- g. Procurement, installation, and major maintenance of unit-level computer systems that are an integral part of facilities or systems. Shore facility examples are fire detection and environmental control systems that are part of a structure (AFC-43). Shipboard examples include cabling that is part of an AFC 45 supported systems such as the gyro or integrated circuit (IC) system.
- h. Common Access Card (CAC) readers, motion detection or monitoring systems, intrusion alarm systems, closed-circuit television or other security systems and related expenses (normally AFC-30 unless specifically funded by another AFC, account, or appropriation), unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.
- i. Routine unit-level maintenance and OE for computer systems that are an integral part of facilities or systems (AFC-30), unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.
- j. Costs associated with AC&I or RDT&E projects or appropriations.
- k. Unit-level commercial internet or other C4IT services not attached to the central network (e.g. cable television, Wi-Fi, etc.), unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.
- l. Costs associated with expendable supplies for mailing systems, such as meter tape and ink (individual units pay for these items with AFC-30), unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.
- m. Payments to alternate carriers such as FedEx, United Parcel Service (UPS), DHL, except as noted above in Section 3.3.1.x, unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.
- n. Payments to alternate carriers for any printed material (i.e. non-parcels), and for any same-day, first overnight, express critical, next-day air, or any other expedited shipping by any units, including Coast Guard Recruiting Command (CGRC), Uniform Distribution Center (UDC), and United States Coast Guard Academy (USCGA), unless executed by a unit or program office funded wholly by or with a substantial majority of AFC-42 funding.

Note 1: Standard equipment and enterprise systems are defined as those fielded with a Commandant-approved Electronic Integrated Logistic Support Plan (EILSP) and for which recurring support has been provided through the AFC-42 Program.

Note 2: “Technology Refreshment” is the intentional incremental insertion of newer technology to improve reliability, maintainability, and/or reduce maintenance costs. Technology refreshment may involve minor performance enhancement of an asset but is typically done with the intention of improving the maintainability of the asset.

Note 3: Major maintenance includes depot-level maintenance, overhauls, and other maintenance which exceeds unit capability.

Note 4: Minor maintenance includes Coast Guard PMS and corrective maintenance within the unit’s capability.

Note 5: Cabling includes signal-carrying twisted-pair wires, coaxial cable, fiber-optic cable, and waveguides.

3.4 Use of Funds Determinations

When there is ambiguity or uncertainty regarding the appropriate type of funds to use for a particular expense, it may be prudent to document a funding determination. The Financial Management Policy Division (CG-843) hosts a “use of funds” forum and repository on the Coast Guard Portal for the financial management community to informally seek guidance and ask questions about the propriety of using appropriated funds for various purchases. The forum is located at the following URL: <https://cg.portal.uscg.mil/units/fincen/Lists/UseOfFunds/AllItems.aspx>. CG-843 staff monitors this forum daily and will respond in a timely manner to any questions that are posed. Whenever a question arises that may require a more formal determination, commands should seek resolution via their financial and legal chains of command (i.e. through their Comptroller and Servicing Legal Office (SLO) followed by their Resource Management Office (RMO)). If questions still remain, or a determination cannot be made at this level, a formal Determinations and Findings (D&F) memo or Waiver Request (from Reference (c)) may be necessary. RMOs or program offices should contact CG-843 for guidance on how best to proceed for this level of determination.

4. Acronyms

AC&I	Acquisition, Construction and Improvements
AD	Active Duty
ADOS-AC	Active Duty Operational Support of the Active Component
AFC	Allowance Fund Code
AIS	Automated Indicator Sharing
ALC	Aviation Logistics Center
ATON	Aids to Navigation
C3CEN	Command, Control, and Communications Engineering Center
C4IT	Command, Control, Communications, Computer Equipment & Information Technology
C4IT SC	Command, Control, Communications, Computers & Information Technology Service Center
CAMS	Communication Area Master Station
CARE	Cost Avoidance Reduction and Efficiency
CAS	Common Appropriation Structure
CASREP	Casualty Report
CDFM	Certified Defense Financial Manager
CFO	Chief Financial Officer
CG	Coast Guard
CGCYBER	Coast Guard Cyber
CGES	Coast Guard Exchange System
CGFM	Certified Government Financial Manager
CGRC	Coast Guard Recruiting Command
CMP	Class Maintenance Plan
COR	Contracting Officer's Representative
DHS	Department of Homeland Security
DISA	Defense Information Systems Agency
DITCO	Defense Information Technology Contracting Organization
DLA	Defense Logistics Agency
DOD	Department of Defense
DVSG-VTC	DISA Video Teleconference
EAD	Extended Active Duty

EC&R	Environmental Compliance and Restoration
ECR	Engineering Change Request
EILSP	Electronic Integrated Logistic Support Plan
ERPAL	Electronic Repair Parts Allowance List
ET	Electronics Technician
FY	Fiscal Year
GPO	Government Printing Office
GSA	Government Services Administration
HF-RWI	High Frequency Radio Wireline Interface
HHE	Household Effects
IC	Integrated Circuit
ICP	Inventory Control Point
ISSA	Interservice Support Agreement
IT	Information System Technicians
IT	Information Technology
JWICS	Joint Worldwide Intelligence Communications System
MER	Marine Environmental Response
MOA	Memorandum of Agreement
MRC	Monthly Recurring Cost
MWR	Morale, Well-being, and Recreation
NAFI	Non-appropriated Fund Instrumentalities
NCC	Network Control Center
NIPRNET	Unclassified Internet Protocol Router Network
OCONUS	Outside the Continental United States
OE	Operating Expenses
OGA	Other Government Agency
OMAS	Official Mail Accounting System
OSC	Operations Systems Center
PBX	Private Branch Exchanges
PCS	Permanent change-of-station
PMS	Preventive/Planned Maintenance System
RDT&E	Research, Development, Test, and Evaluation
RPUID	Real Property Unique Identification Number

RT	Reserve Training
SBPL	Small Boat Product Line
SIPRNET	Secret Internet Protocol Router Network
SORS	Spilled Oil Recovery System
SPPM	Supply Policy and Procedures Manual
SSL	Standard Support Level
SWS	Standard Workstations
TAD	Temporary Assignment Duty
TDY	Temporary Duty
TISCOM	Telecommunication & Information Systems Command
TTP	Tactics, Techniques, and Procedures
UDC	Uniform Distribution Center
UPS	United Parcel Service
USC	United States Code
USCG	United States Coast Guard
USCGA	United States Coast Guard Academy
VOSS	Vessel of Opportunity Skimming System
WOPL	Waterways Operations Product Line

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