



# 1.0 Morale, Well-Being, and Recreation Orientation Workshop

*Student Manual*



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



# Welcome to the MWR Orientation Workshop Student Manual

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# 1.0 Workshop Student Manual

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## 1.1 Orientation Workshop Overview

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### **Introduction to MWR Orientation Workshop**

Welcome to your MWR Orientation Workshop. This 5-day training is offered at least once per year to prepare new MWR Directors to perform tasks that fall into one of six duty areas including:

- Financial management
  - Area of responsibility (AOR) oversight
  - Personnel management
  - Program administration
  - Marketing
  - Rewards and incentives
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# 1.2 Instructional Content

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## 5. Financial management

The Financial Management curriculum covers many financial responsibilities of the MWR Director. It reviews the application of Internal Controls to many different aspects of this content.

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## 6. AOR oversight

The MWR Directors who operate as the supervising authority for subordinate units assume responsibility to perform any number of tasks including to distribute funds, offer advice, manage or review financial documents, and establish accounts or funds.

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## 7. Personnel management

Directors manage their staff to make sure to fill mission requirements. They identify the needs, hire accordingly, and subsequently guide subordinates with feedback. At the same time, Directors must attend to those people who perform work, managing their work schedules, and helping them to access professional development opportunities.

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## 8. Program administration

The scope of some of the topics associated with this curriculum is quite vast. This curriculum covers safety; aquatics; food and beverage; gambling/games of chance; commercial sponsorships; event coordination; and equipment/property management.

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## 9. Marketing

Marketing curriculum discusses two different aspects of communicating with MWR patrons: methods to learn about patron preferences and to advertise MWR programs and activities.

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## 10. Rewards and incentives

Three rewards and incentives programs are covered in this curriculum: Elite Athlete of the Year; recognition awards to those in the MWR field; and sports grants.

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## Glossary

The Glossary defines many common terms.

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## Appendices

The appendices contain many of the exercises and documents used during the course.

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## 2.0 Using Job Aids

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# 2.0 Using Job Aids

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## Introduction

This class teaches you to use over fifty job aids, which are the heart of each Module in the Student Manual, chapters 5.0 through 10.0.

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## 2.1 Use of Job Aids

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## Job aid approach

The job aids are not just performance-oriented, they are also “goal-oriented.” They explain not only what you need to do but also what you will produce and why.

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## 2.2 Sample job aid

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The sample job aid below was lifted from an actual Student Manual module.

The gray boxes elaborate on the job aid's format and structure.

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### Guide report submission

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Each job aid is defined by a task. Each task should produce an obvious output. In this case, the output is a report.

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#### Task description

Effective internal controls and proper management of the MWR program require the timely production and submission of MWR financial reports. You have an oversight responsibility to ensure that these financial reports are prepared, approved, and submitted per the described timetables as detailed in the Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series).

A Task description introduces each job aid. Your instructor will likely elaborate on the nature of the task, especially on those features that indicate the task was performed correctly.

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#### Terminology

The table below defines terms you should know in order to guide report submission.

Term	Definition
AOR	Area of Responsibility
CO	Commanding Officer
NAF	Nonappropriated Funds
XO	Executive Officer

Many of the terms used throughout the job aid are described here and then later defined in the glossary section as well.

# Guide report submission

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## Resources

The table below describes resources that may help you guide report submission.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Desk audit aid	CG Portal

The Resources section identifies commonly-used tools and manuals to perform the task described by the job aid title.

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## Before you begin

Here are some things to consider before you guide report submissions.

1. Maintain an accurate listing of morale officers, fund custodians, and their Commanding Officers for units in your AOR.
2. Set up files for each unit.
3. Issue timetables and review deadlines and requirements with unit MWR Officers and the unit's command staff.

This section describes those tasks you should have performed prior to beginning the task described by the job aid.

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## When to start

Established timetables that include deadlines and requirements will guide how you manage report submissions.

The task described in this table lacks a specific trigger; however many others have specific cues to let you know when to begin a task. Novices often are unclear on when to start a task. Make sure you can recognize these triggers.

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# Guide report submission

## Guidelines and cautions

Here are some things to consider when you guide report submissions.

1. Consider withholding a unit's per capita distribution of morale funds to encourage timely submission of morale fund financial statements.
2. MWR Funds Custodians typically rotate annually in units with collateral duty MWR Officers; therefore, relief of custodian audits may be required in addition to the regularly scheduled annual audits.
3. Performing a desk audit on unit morale reports provides you an opportunity to evaluate how well the unit is managing its MWR program.

Applying principles listed in this section requires that you exercise judgment, weigh competing values, or interpret how to perform a particular task in your unique situation.

## Procedure

The steps below describe how to guide report submissions.

Step	Action						
1	<table><tr><th>If financial reports are</th><th>Then</th></tr><tr><td>Delivered on time</td><td>Proceed to the following step.</td></tr><tr><td>Not delivered on time</td><td>Solicit assistance from unit CO or XO.</td></tr></table>	If financial reports are	Then	Delivered on time	Proceed to the following step.	Not delivered on time	Solicit assistance from unit CO or XO.
If financial reports are	Then						
Delivered on time	Proceed to the following step.						
Not delivered on time	Solicit assistance from unit CO or XO.						
2	Open the Morale Fund Financial Statement, CG-2985, and CG-2985A, Operating Summary MWR Activities.						
3	Perform a desk audit on the financial statement using the desk audit guide.						
4	<table><tr><th>If errors</th><th>Then</th></tr><tr><td>Are NOT found</td><td>Proceed to the next step.</td></tr><tr><td>Are found</td><td>Direct unit to correct error(s) and re-submit the report.</td></tr></table>	If errors	Then	Are NOT found	Proceed to the next step.	Are found	Direct unit to correct error(s) and re-submit the report.
If errors	Then						
Are NOT found	Proceed to the next step.						
Are found	Direct unit to correct error(s) and re-submit the report.						
5	Evaluate submitted materials for opportunities to provide advice to the units. Examples include: <ul style="list-style-type: none"><li>a. Suggesting to unit to change its financial institution if the institution is charging unnecessary fees.</li><li>b. Informing the unit of the uses of appropriated funds if you have reason to believe it was paid for with NAF.</li></ul>						
6	File report by unit.						

These cookbook-like instructions seem simple. **Make sure you are clear about what the successful completion of each step looks like.**



## 3.0 Class Preparation

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# 3.0 Class Preparation

## *Preparing for the class*

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### **Introduction**

Prior to arriving for the class, students should have taken the online course.

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### **Online course**

The online course is designed for those tasked with MWR collateral duty and little to no oversight responsibilities over subordinate units. That course, however, will be beneficial to those in the resident class in that it provides information regarding the MWR responsibilities of other units within the AOR.

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### **Documents to submit**

Prior to arrival, students were directed to have with them the following local, command documents that will assist them through this course of instruction.

1. Unit SOPs concerning internal control requirements and/or segregation of duties within the local MWR program
  2. Unit-issued anti-robbery instructions to protect employees who must travel off the installation to make deposits
  3. Unit's cash account authorization
  4. Sample, completed daily and weekly schedules with associated personnel status and availability
  5. Sample time cards
  6. Advertisement for open (or recently-filled) position
  7. Sample resumes with PII removed
  8. Sample of marketing flyers and/or e-mail
  9. Sample of minutes that include recommendations from Morale Committee meeting
  10. Sample of customer feedback survey
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## 4.0 MWR Basics

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4.1.5	What are some fundamental MWR guidelines?	15



# 4.0 MWR Basics

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## Introduction

MWR Basics is a survey of the first chapters of the MWR Manual. You can reference the MWR Manual to fill out the worksheets that follow in this chapter.

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## 4.1 MWR Basic Modules

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aids that accompany each module.

Modules	(Instructional Objectives) Students will be able to:
What is MWR?	<ol style="list-style-type: none"> <li>1. Describe the benefit or impact of non-pay compensation programs and activities.</li> <li>2. List differences between Nonappropriated Funds and Appropriated Funds.</li> <li>3. List types of situations for which the MWR Manual is a resource.</li> </ol>
Who does MWR serve?	<ol style="list-style-type: none"> <li>1. List features of those who qualify as authorized MWR patrons. Identify MWR patrons with priority access.</li> <li>2. Give examples of situations when a facility cannot accommodate all authorized patrons and possible solutions.</li> </ol>
Who is responsible for executing MWR programs?	<ol style="list-style-type: none"> <li>1. List different groups and individuals in the hierarchy of MWR command and their corresponding roles.</li> <li>2. Draw a diagram that shows how you see how different MWR-related groups and individuals relate and report to each other, in particular the Unit Officer and MWR Director.</li> </ol>
What are the different categories of MWR activities?	<ol style="list-style-type: none"> <li>1. List similarities and differences between Categories A, B, and C.</li> <li>2. List examples of Category A, B, or C activities.</li> <li>3. List examples of activities that can be paid for with APF or NAF.</li> <li>4. List activities that can be used to generate revenue and those that cannot.</li> </ol>
What are some fundamental MWR guidelines?	<ol style="list-style-type: none"> <li>1. List practices that conform with nondiscrimination policy, fiduciary responsibility and other concepts.</li> <li>2. List ways in which MWR supports special programs such as the Armed Forces Sports Calendar.</li> <li>3. List ways Coast Guard Exchange System (CGES) supports MWR programs. Include common errors units make when overlooking the CGES right of first refusal.</li> <li>4. List activities relevant to their command that foster health competition.</li> </ol>

*4.0 MWR Basics**4.1 MWR Basic Modules***4.1.1 What is MWR?***4.1.2 Who does MWR serve?**4.1.3 Who is responsible for executing MWR programs?**4.1.4 What are the different categories of MWR activities?**4.1.5 What are some fundamental MWR guidelines?*

## 4.1.1 What is MWR?

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Describe the benefit or impact of non-pay compensation programs and activities. List examples of how your work contributes to the Coast Guard at large.

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## 4.0 MWR Basics

#### 4.1 MWR Basic Modules

#### 4.1.1 What is MWR?



#### 4.1.2 Who does MWR serve?

#### 4.1.3 Who is responsible for executing MWR programs?

#### 4.1.4 What are the different categories of MWR activities?

#### 4.1.5 What are some fundamental MWR guidelines?

### 4.1.2 Who does MWR serve?

List features of those who qualify as authorized MWR patrons. Identify MWR patrons with priority access.

This image shows a blank sheet of white paper designed for handwriting practice. It features ten sets of horizontal ruling lines. Each set consists of three lines: a solid black line at the top, a dashed black line in the middle, and another solid black line at the bottom. The sets are evenly spaced vertically across the page. There is no text or other markings on the paper.

This image shows a blank sheet of white paper with ten horizontal dashed lines, typical of primary-ruled notebook paper. The lines are evenly spaced and extend across the width of the page. There is no handwriting or other markings on the paper.



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### 4.1.3 Who is responsible for executing MWR programs?

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Draw a diagram that shows how you see how different MWR-related groups and individuals relate and report to each other, in particular the Unit Officer and MWR Director.

#### 4.0 MWR Basics

##### 4.1 MWR Basic Modules

4.1.1 What is MWR?

4.1.2 Who does MWR serve?

4.1.3 Who is responsible for executing MWR programs?

➔ **4.1.4 What are the different categories of MWR activities?**

4.1.5 What are some fundamental MWR guidelines?

## 4.1.4 What are different categories of MWR activities?

List similarities and differences between Categories A, B, and C.

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## 4.1.4 What are different categories of MWR activities?

List examples of Category A, B, or C activities.

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List examples of activities that can be paid for with APF or NAF.

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List activities that can be used to generate revenue and those that cannot.

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#### 4.0 MWR Basics

##### 4.1 MWR Basic Modules

4.1.1 What is MWR?

4.1.2 Who does MWR serve?

4.1.3 Who is responsible for executing MWR programs?

4.1.4 What are the different categories of MWR activities?

➔ **4.1.5 What are some fundamental MWR guidelines?**

## 4.1.5 What are some fundamental MWR guidelines?

List practices that conform with nondiscrimination policy, fiduciary responsibility and other concepts.

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## 4.1.5 What are some fundamental MWR guidelines?

List ways in which MWR supports special programs such as the Armed Forces Sports Calendar.

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List ways Coast Guard Exchange System (CGES) supports MWR programs. Include common errors units make when overlooking the CGES right of first refusal.

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List activities relevant to their command that foster health competition.

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# 5.0 Curriculum: Financial Management

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# 5.0 Financial Management

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## Curriculum Introduction

The Financial Management curriculum covers many financial responsibilities of the MWR Director. The job aids are divided among the following groups:

1. How to ensure accurate financial records produced by others
2. How to accept money
3. How to manage cash accounts
4. How to prevent and report losses
5. How to produce documents that track MWR funds
6. How to administer morale fund loans
7. How to receive gifts
8. How to manage a financially viable MWR program

Principles of Internal Controls have relevance across the entire financial management curriculum. As prerequisite material, your instructor will discuss them next.

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- 5.0 *Financial Management*
- 5.1 **How to ensure accurate financial records produced by others**
- 5.2 *How to accept money*
- 5.3 *How to manage cash accounts*
- 5.4 *How to prevent and report losses*
- 5.5 *How to produce documents that track MWR fund money*
- 5.6 *How to administer morale fund loans*
- 5.7 *How to receive gifts*
- 5.8 *How to manage a financially viable MWR program*

## 5.1 How to ensure accurate financial records produced by others

### Course Introduction

MWR Directors typically guide those involved in MWR affairs at subordinate units, such as staffs tasked with MWR as a collateral duty. This course is more directed towards MWR Directors who may have support staff working directly for them.

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Supervise entry of unit financial transactions	<ol style="list-style-type: none"> <li>1. Share tactics for how they expect to apply principles of internal control to their unit when conducting this task.</li> <li>2. Distinguish between ledger entries that match the journal entries and those that do not.</li> <li>3. Identify the features that indicate that transactions correspond correctly to the chart of account.</li> </ol>
Provide guidance to others to input data into single entry account	<ol style="list-style-type: none"> <li>1. Share tactics for how they expect to apply principles of internal control to their unit when conducting this task.</li> <li>2. Identify discrepancies in financial records during compliance team visits or inspections.</li> </ol>

## 5.0 Financial Management

### 5.1 How to ensure accurate financial records produced by others



#### 5.1.1 Supervise entry of unit financial transactions

##### 5.1.2 Provide guidance to others to input data into single entry accounts

### 5.2 How to accept money

### 5.3 How to manage cash accounts

### 5.4 How to prevent and report losses

### 5.5 How to produce documents that track MWR fund money

### 5.6 How to administer morale fund loans

### 5.7 How to receive gifts

### 5.8 How to manage a financially viable MWR program

## 5.1.1 Supervise entry of unit financial transactions

### Task Description

Many MWR Directors supervise subordinates who must record unit transactions such as inputs into the General Ledger. **NOTE:** There are portions of this task that apply to all MWR Directors/MWR Officers, even if they do not supervise subordinates.

### Terminology

The table below defines terms you should know to supervise entry of unit financial transactions.

Term	Definition
Chart of account	Listing of assets, liabilities, and net worth accounts defined by a numerical basis used to record financial transactions in the general ledger and other accounting records.
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.



## 5.1.1 Supervise entry of unit financial transactions

### Resources

The table below describes resources that may help you supervise entry of unit transactions.

Resource	Location
Coast Guard Nonappropriated Funds Instrumentalities (NAFI) Manual, COMDTINST M7010.5 (series)	CG Portal
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Local Accounting Procedures	As developed at the command for the specific MWR accounting system used.
Nonappropriated Funds Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a> Under MWR Professional Resources

### Before you begin

Here are some things to consider before supervising entries of unit financial transactions.

1. Assign a person who has no other financial management responsibilities within MWR to manage the morale fund accounting system or forms.
2. Ask the command to assign an individual with no morale fund responsibilities to conduct periodic, surprise audits of morale fund financial account entries.
3. Ask the command to assign someone to conduct a morale fund audit (this includes the annual audit) in accordance with current policies and procedures.
4. Ask the command to ensure that findings and recommendations are reported to the Commanding Officer.
5. Confirm that all individuals tasked with tracking unit transactions are:
  - a. Able to use your unit's accounting software applications.
  - b. Able to apply appropriate accrual accounting principles to perform the task.
  - c. Authorized access to accounting records in order to meet separation of duties requirements.
6. Identify an alternate staff person to take on this function in event the primary staff member is not available.
7. Develop a documented chart of account for your MWR program.
8. Familiarize yourself with established policies and procedures.

### When to start

Conduct periodic spot checks of financial transactions.

## 5.1.1 Supervise entry of unit financial transactions

### Guidelines and Cautions

Here are some things to consider when supervising the entry of unit transactions.

1. Make every effort to keep accounting records up-to-date.
2. Involve as many people as feasible- the more people involved in the process, the lower the risk of collusion. Though difficult to accomplish, it helps prevent fraud, waste, and abuse. It also helps the MWR Director and the staff avoid suspicion should shrinkage occur.
3. Ensure that the staff member performing this function has the technical competencies to perform the task, obtaining necessary training for the staff member performing this function as necessary.
4. Identify an alternate staff person to take on this function in event the primary staff member is not available.

### Procedure during reporting period

The steps below describe how to supervise the accurate and timely entry of unit transactions during the reporting period.

Step	Action
1	Review the ledger to confirm that transactions are entered as they occur.
2	Confirm that deposits and expense entries match journal entries.
3	Review transactions to ensure that the correct chart of account titles have been used to record transactions.

### Procedure at end of reporting period

The steps below describe how to supervise the accurate and timely entry of unit transactions at the end of the reporting period.

Step	Action
1	Review morale fund financial reports for accuracy based on transactions entered into the accounting system.
2	Submit financial reports to cognizant authority.

5.0 *Financial Management*

5.1 *How to ensure accurate financial records produced by others*

5.1.1 *Supervise entry of unit financial transactions*



**5.1.2 Provide guidance to others to input data into single entry accounts**

5.2 *How to accept money*

5.3 *How to manage cash accounts*

5.4 *How to prevent and report losses*

5.5 *How to produce documents that track MWR fund money*

5.6 *How to administer morale fund loans*

5.7 *How to receive gifts*

5.8 *How to manage a financially viable MWR program*

## 5.1.2 Provide guidance to others to input data into single entry accounts

### Task description

Many MWR Directors provide guidance to others who track financial transactions using the check register or the Morale Fund Transaction Accounting Sheet, CG-4517. They also often answer related questions from units within their AOR.

### Terminology

The table below defines terms you should know to provide guidance to others to accurately input data into single entry accounts.

Term	Definition
AOR	Area of Responsibility
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

## 5.1.2 Provide guidance to others to input data into single entry accounts

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### Resources

The table below describes resources that may help you to provide guidance to others to accurately input data into single entry accounts.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Morale Fund Transaction Accounting Sheet, CG-4517	CG Portal

### Before you begin

Be aware of the type of accounting systems used in the MWR programs of units in your AOR.

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### When to start

A unit may ask for assistance in the accurate maintenance of morale fund check registers or discrepancies may be identified during compliance team visits or your inspections.

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### Guidelines and Cautions

Here are some things to consider when you provide guidance to others to accurately input data into single entry accounts.

1. Encourage others to make all entries in ink.
  2. Proper separation of duties is an internal control issue, especially at the smaller units. Provide units “work around” solutions to mitigate the risks to fraud, waste, and abuse when obtaining additional staff is not feasible.
  3. Familiarize yourself with established policies and procedures.
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## 5.1.2 Provide guidance to others to input data into single entry accounts

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### Procedure

The steps below describe how to guide others to accurately input data into single entry accounts.

Step	Action
1	Verify that the following information has been documented for each transaction <ol style="list-style-type: none"><li>check number</li><li>date the check is issued</li><li>the complete description of check purpose.</li></ol>
2	Ensure that the check amount is legible and reconciles with the check register.
3	Ensure that the revised check register balance has been calculated and recorded.
4	Ensure that the MWR Officer has reconciled the unit morale fund bank statement.
5	Ensure that the unit MWR Officer has properly recorded deposits and fees.
6	Ensure that expenses and deposits have been recorded into the check register per current policies and procedures.

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## 5.0 Financial Management

5.1 How to ensure accurate financial records produced by others

**5.2 How to accept money**

5.3 How to manage cash accounts

5.4 How to prevent and report losses

5.5 How to produce documents that track MWR fund money

5.6 How to administer morale fund loans

5.7 How to receive gifts

5.8 How to manage a financially viable MWR program

## 5.2 How to accept money

**Course  
Introduction**

Money continually flows in and out of morale fund accounts. This course covers procedures to receive and account for NAF money.

**Instructional  
objectives**

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Receive nonappropriated funds	<ol style="list-style-type: none"> <li>1. Describe how they expect to apply principles of internal control to their unit when conducting this task.</li> <li>2. Recognize the cues that indicate an electronic transaction has been created.</li> <li>3. Provide examples of transactions that require receipts.</li> <li>4. Evaluate whether their unit's cash handling procedure is in accordance with policies identified in Physical Security and Force Protection Program, COMDTINST M5530.1 (series) as well as any specific unit instructions on overseeing cash.</li> </ol>
Supervise cash and check deposits	<ol style="list-style-type: none"> <li>1. Share tactics for how they expect to apply principles of internal control to their unit when conducting this task.</li> <li>2. Evaluate whether their unit's cash handling procedure is in accordance with policies identified in Physical Security and Force Protection Program, COMDTINST M5530.1 (series) as well as any specific unit instructions on overseeing cash.</li> </ol>

5.0 *Financial Management*

5.1 *How to ensure accurate financial records produced by others*

5.2 *How to accept money*



**5.2.1 Receive nonappropriated funds**

5.2.2 *Supervise cash and check deposits*

5.3 *How to manage cash accounts*

5.4 *How to prevent and report losses*

5.5 *How to produce documents that track MWR fund money*

5.6 *How to administer morale fund loans*

5.7 *How to receive gifts*

5.8 *How to manage a financially viable MWR program*

## 5.2.1 Receive nonappropriated funds

**Task description** Clear procedures and policies are required to safeguard and account for nonappropriated MWR funds received.

**Terminology** The table below defines terms you should know to receive nonappropriated funds.

Term	Definition
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds

## 5.2.1 Receive nonappropriated funds

### Resources

The table below describes resources that may help you receive nonappropriated funds.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series), Enclosure (17)	CG Portal
NAF Internal Control Audit Guide	CG Portal
Physical Security and Force Protection Program, COMDTINST M5530.1 (series)	CG Portal
Morale Fund Financial Statement Program	<a href="http://www.uscg.mil/mwr/hgrec/MFFS.asp">http://www.uscg.mil/mwr/hgrec/MFFS.asp</a>

### Before you begin

Here are some things to consider before you receive nonappropriated funds.

1. Review the NAF Internal Control Audit Guide for proper cash handling procedures.
2. Have in place a robust set of internal controls to minimize the risks associated with the handling of this high-risk asset.
3. Familiarize yourself with established policies and procedures.

### When to start

If	Then
You identify deposits into your morale account made through electronic transactions	Go to appropriate procedure section for electronic deposits.
You accept cash or checks as a method of payment	Go to appropriate procedure section for cash and checks.

### Guidelines and Cautions

Here are some things to consider when you receive nonappropriated funds.

1. Staffing constraints can complicate your efforts to properly separate duties. Work to minimize associated risks.
2. Involve as many people as feasible- the more people involved in the process, the lower the risk of collusion. Though difficult to accomplish, it helps prevent fraud, waste, and abuse. It also helps the MWR Director and the staff avoid suspicion should shrinkage occur.



## 5.2.1 Receive nonappropriated funds

### Procedure to receive electronic deposits

The steps below describe how to receive electronic deposits.

Step	Action
1	Record receipts on the morale fund financial statements or in the unit's nonappropriated fund MWR accounting system.
2	Reconcile any deposits that cannot be identified.
3	Advise the command of these deposits.
4	Apply deposits to their intended purposes.

### Procedure to receive cash and checks

The steps below describe how to receive cash or checks.

Step	Action
1	Provide payer with a written receipt.
2	Keep a copy of the receipt for MWR files.
3	Record receipts on the morale fund financial statements or in the unit's MWR accounting system.
4	Safeguard cash/checks in an approved container.
5	Assign one person to collect cash receipts from all sources within the MWR program.
6	Direct another person to perform the following steps: <ol style="list-style-type: none"> <li>Spot-check the receipts each day or after a period of time.</li> <li>Track each receipt to the deposit into the financial institution and accounting records.</li> <li>Initial the records to indicate that this reconciliation took place and report the same to the chain of command.</li> </ol>

- 5.0 *Financial Management*
  - 5.1 *How to ensure accurate financial records produced by others*
  - 5.2 *How to accept money*
    - 5.2.1 *Receive nonappropriated funds*
    - **5.2.2 Supervise cash and check deposits**
  - 5.3 *How to manage cash accounts*
  - 5.4 *How to prevent and report losses*
  - 5.5 *How to produce documents that track MWR fund money*
  - 5.6 *How to administer morale fund loans*
  - 5.7 *How to receive gifts*
  - 5.8 *How to manage a financially viable MWR program*

## 5.2.2 Supervise cash and check deposits

**Task description** Timely deposit of revenue helps to safeguard cash and cash equivalents and to have sufficient working capital to continue MWR-related business.

**Terminology** The table below defines terms you should know to supervise cash and check deposits.

Term	Definition
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
CSC	Community Services Command
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

## 5.2.2 Supervise cash and check deposits

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### Resources

The table below describes resources that may help you supervise cash and check deposits.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Physical Security and Force Protection Program, COMDTINST M5530.1 (series)	CG Portal
Nonappropriated Funds Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a> Under MWR Professional Resources
Information and Lifecycle Management Manual COMDTINST M5212.12 (series)	CG Portal

### Before you begin

Here are some things to consider before you supervise cash and check deposits.

1. Know the location of the financial institution into which you must make local deposits.
2. Review any unique unit-issued anti-robbery instruction to protect employees who must travel off the installation to make deposits.
3. Review current policy with regard to the ability to hold cash deposits as described in the MWR Manual.
4. Determine the maximum level of cash you will have at any one time and ensure the space and safe are rated for that level of cash holdings until deposited.
5. Familiarize yourself with established policies and procedures.

### When to start

Deposits of cash and cash equivalents (checks) must be made at least weekly or before \$200, whichever comes first, unless a waiver is granted by the CSC.

## 5.2.2 Supervise cash and check deposits

### Guidelines and Cautions

Here are some things to consider when you supervise cash and check deposits.

1. Daily deposits are recommended. Undeposited cash is a risk to your MWR program.
2. Conduct periodic, random audits of deposits, including review of the daily activity reports and accounting records. Document audit results.
3. Involve as many people as feasible because the greater number of people involved in the process, the lower the risk of collusion. Though difficult to accomplish, it helps prevent fraud, waste, and abuse. It also helps the MWR Director and the staff avoid suspicion should shrinkage occur.
4. If the current deposit policy places a low-risk burden on your business operations, request a waiver from the CSC through the unit Commanding Officer and the cognizant authority. Reference the job aid **Create or modify unit's cash accounts**. Prepare to address the following:
  - a. The level of the maximum cash holdings
  - b. The ability to properly safeguard the cash in accordance with current Commandant policies and directives
  - c. Whether the deposit will increase the risk to any employee having to travel off base to make the deposit
  - d. Whether the delay in deposit will have an adverse effect on the operation of the MWR program
  - e. Whether a deposit will be made at least weekly.

### Procedure

The steps below describe how to supervise cash and check deposits.

Step	Action
1	Gather cash, checks, and receipts from approved containers. <b>NOTE:</b> It is likely that multiple safes will be used for multiple activities.
2	Complete the unit's morale fund account deposit slip, identifying all cash and checks identified by the receipt(s).
3	Make the deposit at the financial institution.
4	Reconcile the deposit receipt from the financial institution to your deposit slip, addressing any discrepancies <b>before</b> leaving the financial institution.
5	Record the deposit in the check register.
6	Record the deposit in the morale fund accounting records.
7	Keep all documentation in the MWR accounting files as per paper management policies.

- 5.0 *Financial Management*
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- 5.5 *How to produce documents that track MWR fund money*
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- 5.7 *How to receive gifts*
- 5.8 *How to manage a financially viable MWR program*

## 5.3 How to manage cash accounts

### Course Introduction

This course surveys key procedures to safeguard this high-risk asset, from what is required to gain approval to have cash in the first place, to best practices to manage and track existing cash accounts.

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Create or modify your unit's cash accounts	Recognize the cues that indicate it is time to create or modify cash accounts.
Manage petty cash and change fund accounts	<ol style="list-style-type: none"> <li>1. Share tactics for how you expect to apply principles of internal control to their unit when conducting this task.</li> <li>2. Recognize the cues that indicate when vendor may need to be paid in cash.</li> <li>3. Evaluate whether proposed expenses should be paid with APF, paid with NAF, or rejected altogether.</li> <li>4. Evaluate whether your unit's cash handling procedure is in accordance with policies identified in Physical Security and Force Protection Program, COMDTINST M5530.1 (series) as well as any specific unit-instructions on overseeing cash.</li> </ol>
Audit cash accounts	<ol style="list-style-type: none"> <li>1. Share tactics for how you expect to apply principles of internal control to your unit when conducting this task.</li> <li>2. Recognize the cues that indicate an electronic transaction has been created.</li> <li>3. Provide examples of transactions that require receipts.</li> <li>4. Evaluate whether your unit's cash handling procedure is in accordance with policies identified in Physical Security and Force Protection Program, COMDTINST M5530.1 (series) as well as any specific unit instructions on overseeing cash.</li> </ol>

## 5.0 Financial Management

5.1 How to ensure accurate financial records produced by others

5.2 How to accept money

5.3 How to manage cash accounts



### 5.3.1 Create or modify your unit's cash accounts

5.3.2 Manage petty cash and change fund accounts

5.3.3 Audit cash accounts

5.4 How to prevent and report losses

5.5 How to produce documents that track MWR fund money

5.6 How to administer morale fund loans

5.7 How to receive gifts

5.8 How to manage a financially viable MWR program

## 5.3.1 Create or modify your unit's cash accounts

### Task description

Though cash is a high-risk asset, there may be a bona fide need to keep cash on hand or to increase the approved levels when offering particular MWR activities.

### Terminology

The table below defines terms you should know to create or modify your unit's cash accounts.

Term	Definition
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds

## 5.3.1 Create or modify your unit's cash accounts

### Resources

The table below describes resources that may help you to create or modify your unit's cash accounts.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Nonappropriated Funds Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a> under MWR Professional Resources
Physical Security and Force Protection Program, COMDTINST M5530.1 (series)	CG Portal

### Before you begin

Here are some things to consider before you create or modify your unit's cash accounts.

1. Assess the need to maintain cash accounts in your MWR program.
2. Familiarize yourself with resources to ensure that you will be able to comply with the responsibilities associated with holding this high-risk asset.
3. Familiarize yourself with established policies and procedures.

### When to start

You will create or modify cash accounts when:

1. You determine that your need for cash on hand changes.
2. Your command requires levels to change.

### Guidelines and cautions

Here are some things to consider when you create or modify your unit's cash accounts.

1. Minimize the cash requirements kept on hand.
2. Keep a copy of the cash account memos of authorization with each cash account, if practical.

## 5.3.1 Create or modify your unit's cash accounts

### Create or modify cash accounts

The steps below describe how to create or modify your unit's cash accounts.

Step	Action						
1	<table><tr><th>If</th><th>Then</th></tr><tr><td>Creating a cash account</td><td>Send a memo to the cognizant authority requesting authorization for MWR cash account, specifying the amount and purpose. <b>NOTE:</b> Change funds for vending machines also need this authorization.</td></tr><tr><td>Modifying a cash account</td><td>Submit memo under the Commanding Officer's signature to request changes to cash account levels.</td></tr></table>	If	Then	Creating a cash account	Send a memo to the cognizant authority requesting authorization for MWR cash account, specifying the amount and purpose. <b>NOTE:</b> Change funds for vending machines also need this authorization.	Modifying a cash account	Submit memo under the Commanding Officer's signature to request changes to cash account levels.
	If	Then					
	Creating a cash account	Send a memo to the cognizant authority requesting authorization for MWR cash account, specifying the amount and purpose. <b>NOTE:</b> Change funds for vending machines also need this authorization.					
	Modifying a cash account	Submit memo under the Commanding Officer's signature to request changes to cash account levels.					
2	Await decision and authorization in writing from the cognizant authority. <b>NOTE:</b> The amount approved is what is authorized, not the amount targeted.						
3	Adjust accounting records to reflect change in cash account level, e.g., "Increase amount for cash on hand and decrease amount in check register"						
4	Keep a copy of the memo of authorization with the cash account, if appropriate.						



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    - 5.3.1 *Create or modify your unit's cash accounts*
    - ➔ **5.3.2 *Manage petty cash and change fund accounts***
    - 5.3.3 *Audit cash accounts*
  - 5.4 *How to prevent and report losses*
  - 5.5 *How to produce documents that track MWR fund money*
  - 5.6 *How to administer morale fund loans*
  - 5.7 *How to receive gifts*
  - 5.8 *How to manage a financially viable MWR program*

## 5.3.2 Manage petty cash and change fund accounts

**Task description** Proper control and procedures need to be in place to adequately safeguard these high-risk assets.

**Terminology** The table below defines terms you should know to manage petty cash and change fund accounts.

Term	Definition
APF	Appropriated Funds
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds

## 5.3.2 Manage petty cash and change fund accounts

### Resources

The table below describes resources that may help you manage petty cash and change fund accounts.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Nonappropriated Funds Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a> under MWR Professional Resources
Physical Security and Force Protection Program, COMDTINST M5530.1 (series)	CG Portal
Nonappropriated Fund Instrumentalities (NAFI) Manual, COMDTINST M7010.5 (series)	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a> under MWR Professional Resources

### Before you begin

Here are some things to consider before you manage petty cash and change fund accounts.

1. Review cash account authorization memo(s) from your cognizant authority to validate approved cash account levels. Consider asking the cognizant authority for their most current copy.
2. Review memos and files associated with previous surprise cash account audits of authorized cash accounts.
3. Familiarize yourself with established policies and procedures.

### When to start

If	Then
You are asked to pay a vendor with cash	Go to procedure section for "Manage petty cash accounts."
You need to reconcile the change fund to the daily activity records after each business day	Go to appropriate procedure section "Manage change funds."

## 5.3.2 Manage petty cash and change fund accounts

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### Guidelines and cautions

Here are some things to consider when you manage petty cash and change fund accounts.

1. Minimize the cash requirements kept on hand.
  2. Cash from the change fund account and petty cash account cannot be used interchangeably.
  3. Keep a copy of the cash account memos of authorization with each cash account, if practical.
  4. Ensure cash accounts are secured in spaces and containers rated for the level of the cash account.
  5. Consider accepting credit cards, as that will reduce risks associated with holding cash.
  6. Get receipts when cash changes hands.
-

## 5.3.2 Manage petty cash and change fund accounts

### Manage petty cash accounts

The steps below describe how to manage petty cash and change fund accounts.

Step	Action										
1	Direct the person who needs to requisition goods or services (requisitioner) to submit a completed purchase request to you for approval.										
2	Review request for conformity with policies and procedures, ensuring proposed expenditures meet the requirements for the use of morale funds. <table><tr><th>If</th><th>And</th><th>Then</th></tr><tr><td rowspan="2">Expenditure qualifies for APF support</td><td>APF is available</td><td>Direct requisitioner to seek APF funds.</td></tr><tr><td>APF is not available</td><td rowspan="2">Continue to next step</td></tr><tr><td>Expenditure does not qualify for APF support</td><td>---</td></tr></table>	If	And	Then	Expenditure qualifies for APF support	APF is available	Direct requisitioner to seek APF funds.	APF is not available	Continue to next step	Expenditure does not qualify for APF support	---
If	And	Then									
Expenditure qualifies for APF support	APF is available	Direct requisitioner to seek APF funds.									
	APF is not available	Continue to next step									
Expenditure does not qualify for APF support	---										
3	Confirm that the expenditure is supported in the current year's morale fund budget.										
4	Approve request.										
5	Provide cash to requisitioner.										
6	Obtain a receipt from requisitioner that cash has been received.										
7	Obtain invoice and/or excess cash from requisitioner after purchase has been made.										
8	Replenish the fund balance back to the original fund level as authorized by the cognizant authority.										
9	Enter updated information regarding this accounting transaction in the MWR accounting system or morale fund records.										
10	Store purchase requests and receipts with the petty cash fund.										

### Manage change funds

The steps below describe how to manage change funds.

Step	Action
1	Separate the approved change fund from the remaining cash in the register.
2	Reconcile remaining cash with the cash register sales tape.
3	Classify any discrepancies with the remaining cash as either sales overages or underages.
4	Record this amount in an over/under log.
5	Make any appropriate adjusting entries in the morale accounting records.
6	Investigate any recurring errors.

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    - 5.3.1 *Create or modify your unit's cash accounts*
    - 5.3.2 *Manage petty cash and change fund accounts*
    - **5.3.3 Audit cash accounts**
  - 5.4 *How to prevent and report losses*
  - 5.5 *How to produce documents that track MWR fund money*
  - 5.6 *How to administer morale fund loans*
  - 5.7 *How to receive gifts*
  - 5.8 *How to manage a financially viable MWR program*

## 5.3.3 Audit cash accounts

**Task description** Part of a robust set of internal controls, periodic audits of cash accounts enable you to ensure the integrity of cash accounts.

**Terminology** The table below defines terms you should know to audit cash accounts.

Term	Definition
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds

## 5.3.3 Audit cash accounts

### Resources

The table below describes resources that may help you audit cash accounts.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Nonappropriated Funds Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a> under MWR Professional Resources
Physical Security and Force Protection Program, COMDTINST M5530.1 (series)	CG Portal

### Before you begin

Here are some things to consider before you audit cash accounts.

1. Review cash account authorization memo(s) from your cognizant authority to validate approved cash account levels.
2. Consider asking the cognizant authority for their most current copy.
3. Review memos and files associated with previous surprise cash account audits of authorized cash accounts.
4. Familiarize yourself with established policies and procedures.

### When to start

Request that the command designate an independent person with no morale fund responsibilities to conduct quarterly, surprise audits of your cash account(s). Of course, as the leader of your MWR program, you are welcome to perform additional audits at your discretion.

### Guidelines and cautions

Here are some things to consider when you audit cash accounts.

1. Cash from the change fund account and petty cash account cannot be used interchangeably.
2. Review copy of the cash account memos of authorization with each cash account.
3. Ensure cash accounts are secured in spaces and containers rated for the level of the cash account.
4. Avoid handling cash that is someone else's responsibility.

## 5.3.3 Audit cash accounts

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### Audit petty cash accounts

The steps below describe how to audit petty cash accounts.

Step	Action
1	Go to location of cash account.
2	Meet with cash custodian.
3	Have cash custodian cite authorized level of cash.
4	Have custodian produce all cash currently on hand.
5	Have custodian show the receipts for cash disbursements for procurements.
6	Ensure the total of the two equals the authorized petty cash amount.
7	Prepare memo that includes findings and recommendations for corrective actions.
8	Submit to Commanding Officer.
9	File package with MWR records.

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## 5.3.3 Audit cash accounts

### Audit change funds

The steps below describe how to audit change funds.

Step	Action						
1	Go to location of cash account.						
2	Meet with cash custodian.						
3	Have cash custodian cite authorized level of cash.						
4	Have custodian produce all cash currently on hand.						
5	Have custodian count out and separate the authorized change fund cash from other cash.						
6	Have the custodian produce cash register receipts for cash currently on hand.						
7	Reconcile the cash register tape to the remaining cash once the change fund has been removed.						
8	Document overages and underages.						
9	<table border="1"> <thead> <tr> <th>If</th><th>Then</th></tr> </thead> <tbody> <tr> <td>Using the Coast Guard forms to support the financial reporting process</td><td>List cash accounts on the Morale Fund Financial Statement, CG-2985.</td></tr> <tr> <td>Maintaining a separate automated accounting system, independent of the Coast Guard forms</td><td>List cash accounts on unit's nonappropriated fund MWR accounting system.</td></tr> </tbody> </table>	If	Then	Using the Coast Guard forms to support the financial reporting process	List cash accounts on the Morale Fund Financial Statement, CG-2985.	Maintaining a separate automated accounting system, independent of the Coast Guard forms	List cash accounts on unit's nonappropriated fund MWR accounting system.
If	Then						
Using the Coast Guard forms to support the financial reporting process	List cash accounts on the Morale Fund Financial Statement, CG-2985.						
Maintaining a separate automated accounting system, independent of the Coast Guard forms	List cash accounts on unit's nonappropriated fund MWR accounting system.						
10	<table border="1"> <thead> <tr> <th>If</th><th>Then</th></tr> </thead> <tbody> <tr> <td>An independent auditor conducts the audit</td><td>           a. Direct auditor to submit a memo with audit results to the Commanding Officer via you and the Executive Officer.            b. Review findings and recommendations.            c. Draft memo to the command staff that outlines your response to the findings and recommendations.            d. Send memo to the command staff.         </td></tr> <tr> <td>You conduct the audit</td><td>           a. Prepare memo to send to command, citing recommendations and steps taken.            b. Send memo to command.         </td></tr> </tbody> </table>	If	Then	An independent auditor conducts the audit	a. Direct auditor to submit a memo with audit results to the Commanding Officer via you and the Executive Officer. b. Review findings and recommendations. c. Draft memo to the command staff that outlines your response to the findings and recommendations. d. Send memo to the command staff.	You conduct the audit	a. Prepare memo to send to command, citing recommendations and steps taken. b. Send memo to command.
If	Then						
An independent auditor conducts the audit	a. Direct auditor to submit a memo with audit results to the Commanding Officer via you and the Executive Officer. b. Review findings and recommendations. c. Draft memo to the command staff that outlines your response to the findings and recommendations. d. Send memo to the command staff.						
You conduct the audit	a. Prepare memo to send to command, citing recommendations and steps taken. b. Send memo to command.						
11	File the completed audit report in the MWR files.						



5.0 *Financial Management*5.1 *How to ensure accurate financial records produced by others*5.2 *How to accept money*5.3 *How to manage cash accounts*➔ **5.4 *How to prevent and report losses***5.5 *How to produce documents that track MWR fund money*5.6 *How to administer morale fund loans*5.7 *How to receive gifts*5.8 *How to manage a financially viable MWR program*

## 5.4 How to prevent and report losses

**Course  
Introduction**

Application of principles of internal controls guide you in how to prevent and report losses of morale funds and inventory. ...

**Instructional  
objectives**

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Document the loss of morale funds	<ol style="list-style-type: none"> <li>1. Recognize indications of loss related to change making, poor bookkeeping, or mathematical errors.</li> <li>2. Identify those situations for which the Loss Prevention program at CSC can provide assistance.</li> </ol>
Conduct resale item inventory counts	Share tactics for how they expect to apply principles of internal control to their unit when conducting this task.

## 5.0 Financial Management

5.1 How to ensure accurate financial records produced by others

5.2 How to accept money

5.3 How to manage cash accounts

5.4 How to prevent and report losses

### → 5.4.1 Document the loss of morale funds

5.4.2 Conduct resale item inventory counts

5.5 How to produce documents that track MWR fund money

5.6 How to administer morale fund loans

5.7 How to receive gifts

5.8 How to manage a financially viable MWR program

## 5.4.1 Document the loss of morale funds

**Task description** You will be called upon to assist in the process of conducting investigations and implementing approved command recommendations in the event of a loss within the morale fund.

**Terminology** The table below defines terms you should know to document the loss of morale funds.

Term	Definition
AOR	Area of Responsibility
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
CSC	Community Services Command
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

**Resources** The table below describes resources that may help you document the loss of morale funds.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Administrative Investigations Manual, COMDTINST M5760.14 (series).	CG Portal

## 5.4.1 Document the loss of morale funds

- Before you begin** Here are some things to consider before you document the loss of morale funds.
1. Conduct preliminary investigation to determine cause of loss. Verify that a loss of any amount is not attributed to change making, poor bookkeeping, or mathematical errors.
  2. Familiarize yourself with established policies and procedures.

**When to start** You have notified command that a real loss in the morale fund is suspected and command chooses to initiate an investigation based on preliminary findings.

- Guidelines and Cautions** Here are some things to consider when you document the loss of morale funds.
1. Report losses promptly. Bad information does not get better with time!
  2. Having problems does not indicate the true character of a person. How a person addresses problems defines character.
  3. The Loss Prevention program in the CSC is available to assist with investigating losses within the MWR program.

**Procedure** The steps below describe how to document the loss of morale funds.

Step	Action
1	Notify the cognizant authority, CSC, and the chain of command. Include in the loss notification: <ol style="list-style-type: none"> <li>a. brief summary of the circumstances surrounding the loss</li> <li>b. estimated amount of the loss</li> <li>c. interim determination of how the loss occurred.</li> </ol>
2	Guide the command to conduct the appropriate investigation in accordance with the Administrative Investigations Manual, COMDTINST M5760.14 (series).
3	Track completion of all actions required of the command from the investigation.
4	Remind command of outstanding, unresolved issues.
5	Report all actions to resolve recommendations to the chain of command until resolved.
6	Submit a copy of the investigation, the command's actions on the findings, and the recommendations of the investigating officer to the cognizant authority and the CSC.

**5.0 Financial Management***5.1 How to ensure accurate financial records produced by others**5.2 How to accept money**5.3 How to manage cash accounts**5.4 How to prevent and report losses**5.4.1 Document the loss of morale funds***5.4.2 Conduct resale item inventory counts***5.5 How to produce documents that track MWR fund money**5.6 How to administer morale fund loans**5.7 How to receive gifts**5.8 How to manage a financially viable MWR program*

## 5.4.2 Conduct resale item inventory counts

**Task Description**

As an internal control and to properly value resale inventory for presentation on the balance sheet of your MWR program, periodic counts will allow you to reconcile “book” inventories with actual inventories.

**Terminology**

The table below defines terms you should know to conduct resale item inventory counts.

Term	Definition
Book inventory	The value of resale inventory that is reflected in the accounting records.
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
Numbered inventory sheets	For accountability purposes, pre-numbered sheets designed to record the physical inventory.

## 5.4.2 Conduct resale item inventory counts

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### Resources

The table below describes resources that may help you conduct resale item inventory counts.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Nonappropriated Funds Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr/pubs/NAFInternalControlGsguide.pdf">http://www.uscg.mil/mwr/pubs/NAFInternalControlGsguide.pdf</a>

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### Before you begin

Here are some things to consider before you conduct resale item inventory counts.

1. Set up local procedures to manage the processes of ordering through sale of resale merchandise.
  2. Establish a documented process for taking a physical inventory.
  3. Maintain accurate records of merchandise purchased and received into inventory.
  4. Ensure goods are adequately safeguarded against loss by theft.
  5. Familiarize yourself with established policies and procedures.
- 

### When to start

Taking physical inventory is required by current policy (in conjunction with a financial audit) or at the discretion of the command.

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### Guidelines and Cautions

Here are some things to consider when you conduct resale item inventory counts.

1. The person that orders product that goes into inventory cannot be the person who conducts the physical inventory count (staffing constraints can inhibit compliance).
  2. Resale inventory needs to be protected from shrinkage, such as theft, spoilage, or discrepancies in inventory paperwork management.
-

## 5.4.2 Conduct resale item inventory counts

### Procedure

The steps below describe how to conduct resale item inventory counts.

Step	Action
1	Determine date to conduct the inventory.
2	Assign individual(s) to conduct the inventory.
3	Prepare numbered inventory sheets with columns for: <ol style="list-style-type: none"> <li>Item description</li> <li>Unit cost from invoices/receiving reports</li> <li>Number of items</li> <li>Total extension</li> </ol>
4	Direct the person conducting the physical inventory to sign and date the inventory sheets.
5	Assign a separate person who is not involved in the inventory management to verify counts and unit costs.
6	Match the final, physical inventory value to the value carried on the Morale Fund Inventory Accounting Sheet, CG-5017, or unit accounting system "book" inventory.
7	Reconcile any differences.
8	Get chain of command approval for the disposal of any obsolete, unusable, or deteriorating stock.
9	Record the actual inventory value in the accounting records.
10	Make appropriate adjusting entries.
11	Record this disposal in the accounting records in accordance with accounting principles.
12	Record losses in accordance with accounting principles.

5.0 *Financial Management*5.1 *How to ensure accurate financial records produced by others*5.2 *How to accept money*5.3 *How to manage cash accounts*5.4 *How to prevent and report losses*➔ **5.5 *How to produce documents that track MWR fund money***5.6 *How to administer morale fund loans*5.7 *How to receive gifts*5.8 *How to manage a financially viable MWR program*

## 5.5 How to produce documents that track MWR fund money

### Course Introduction

Financial reports and documents allow you to keep track of how money flows in and out of your MWR account. These items help you to ensure the accuracy of your balances as well as 'tell the story' about the profitability of your business operations.

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Generate and submit financial reports	<ol style="list-style-type: none"> <li>1. Interpret the currency and accuracy of accounting records that reflect inventory value and adjusting entries.</li> <li>2. State the stages and stakeholders of the financial report submission process.</li> <li>3. State the stages and conditions under which a morale fund is disestablished.</li> <li>4. Recognize the cues that indicate a morale fund is to be disestablished</li> <li>5. Identify the role and process involved in assigning a unit morale fund custodian.</li> </ol>
Reconcile check register to bank statements	<ol style="list-style-type: none"> <li>1. Describe how they expect to apply principles of internal control to their unit when conducting this task.</li> <li>2. Recognize the cues that indicate that CSC has "swept" funds.</li> <li>3. Calculate how much CSC will "sweep" from accounts for payroll.</li> <li>4. Recognize when to "back out the accrual" and perform the task correctly.</li> <li>5. List ways to mitigate the poor transparency-related risks at your unit if you use online accounts and accounting software.</li> </ol>

## 5.0 Financial Management

5.1 How to ensure accurate financial records produced by others

5.2 How to accept money

5.3 How to manage cash accounts

5.4 How to prevent and report losses

5.5 How to produce documents that track MWR fund money



### 5.5.1 Generate and submit financial reports

5.5.2 Reconcile check register to bank statements

5.6 How to administer morale fund loans

5.7 How to receive gifts

5.8 How to manage a financially viable MWR program

## 5.5.1 Generate and submit financial reports

### Task description

You will periodically produce balance sheets and income statements that reflect the results of your MWR program operation. These are important controls in managing your MWR program. The financial reports are primarily for managing your MWR program, not “just” for sending to the cognizant authority.

### Terminology

The table below defines terms you should know to generate and submit financial reports.

Term	Definition
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
CSC	Community Services Command
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
TAD/TD	Temporary Additional Duty/Temporary Duty



## 5.5.1 Generate and submit financial reports

### Resources

The table below describes resources that may help you generate and submit financial reports.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal

### Before you begin

Here are some things to consider before you generate and submit financial reports.

1. Plan in advance to ensure that these reports can be completed, approved, and submitted before the deadline. This includes verifying the leave and TAD dates of key staff members who must sign the report.
2. Confirm that all transactions for the accounting period have been entered into your accounting records. For example, actual inventory value and adjusting entries.
3. Familiarize yourself with established policies and procedures.

### When to start

The following lists the scheduled timelines or unscheduled circumstances that require financial report submissions to the cognizant authority or CSC, as directed.

1. Thirty days after the end of each quarter. Morale quarters are as follows:
  - a. 1 Feb- 30 Apr
  - b. 1 May-31 July
  - c. 1 Aug- 31 Oct
  - d. 1 Nov-31 Jan
2. Upon the disestablishment of the morale fund
3. Upon relief of the morale fund custodian
4. As directed by the Commanding Officer.

### Guidelines and Cautions

Here are some things to consider when you generate and submit financial reports.

1. Most complex MWR programs will require more frequent development of financial statements outside of those dictated by current policies and directives.
2. The results of operations for a given period should be reconciled with the budget developed for the same period.
3. Ensure sufficient time for completion, approval, and submission.

## 5.5.1 Generate and submit financial reports

### Procedure

The steps below describe how to generate and submit financial reports.

Step	Action						
1	Prepare the financial report based on the requirement, whether for the local business management or per current policies and directives.						
2	Identify all variances between a Commanding Officer-approved budget and the financial statements for the same period.						
3	Brief the Commanding Officer/Executive Officer on the morale fund financial statements in order to: <ol style="list-style-type: none"> <li>Answer any questions they may have</li> <li>Identify any recommended changes that need to be made based on the analysis of budget-to actual-variance</li> <li>Address concerns.</li> </ol>						
4	Implement Commanding Officer-approved changes.						
5	Take document to Commanding Officer for signature.						
6	<table border="1"> <thead> <tr> <th>If producing</th><th>Then send to</th></tr> </thead> <tbody> <tr> <td>Financial statements with no Category B or C activities</td><td>Cognizant authority</td></tr> <tr> <td>Financial statements for morale funds that operate Category B and C MWR activities</td><td>Cognizant authority and CSC</td></tr> </tbody> </table>	If producing	Then send to	Financial statements with no Category B or C activities	Cognizant authority	Financial statements for morale funds that operate Category B and C MWR activities	Cognizant authority and CSC
If producing	Then send to						
Financial statements with no Category B or C activities	Cognizant authority						
Financial statements for morale funds that operate Category B and C MWR activities	Cognizant authority and CSC						
7	Retain copies of the financial statements in local MWR files.						

- 5.0 *Financial Management*
  - 5.1 *How to ensure accurate financial records produced by others*
  - 5.2 *How to accept money*
  - 5.3 *How to manage cash accounts*
  - 5.4 *How to prevent and report losses*
  - 5.5 *How to produce documents that track MWR fund money*
    - 5.5.1 *Generate and submit financial reports*
    - **5.5.2 Reconcile check register to bank statements**
    - 5.6 *How to administer morale fund loans*
    - 5.7 *How to receive gifts*
    - 5.8 *How to manage a financially viable MWR program*

## 5.5.2 Reconcile check register to bank statements

**Task description** Money constantly flows in and out of a single account that issues checks that pay for MWR program goods and services and also receives revenue deposits. You must regularly reconcile banking institution financial statements with your local accounts. For example, CSC will periodically electronically withdraw (i.e. “sweep”) funds from your account to pay those NAF employees’ salaries and related personnel expenses that are paid centrally through the CSC payroll process.

**Terminology** The table below defines terms you should know to reconcile a check register to bank statements.

Term	Definition
Back out the accrual	Reversing an entry that was previously made.
CGES	Coast Guard Exchange System
CSC	Community Services Command
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds

## 5.5.2 Reconcile check register to bank statements

### Resources

The table below describes resources that may help you reconcile a check register to bank statements.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Nonappropriated Funds Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a> Under MWR Professional Resources

### Before you begin

Here are some things to consider before you reconcile a check register to bank statements.

1. Bank statements should be provided by the command staff. One way to ensure this is to direct the bank to mail bank statements directly to the address of the Commanding Officer.
2. If you will be supervising this process, and not performing it yourself, consider assigning a different person to review and report to the command that the account was reconciled with the check register.
3. Familiarize yourself with established policies and procedures.

### When to start

The command staff gives you the latest bank statement. (If the command staff hasn't given you a statement every 30 days, ask for it!)

### Guidelines and Cautions

Here are some things to consider when you reconcile a check register to the bank statements.

1. Anticipate the amount CGES will "sweep" from accounts for payroll, but recognize that it may differ from what is actually taken. If that is the case, you will need to "back out the accrual" when the actual amounts have been posted.
2. Check registers that are maintained online or through software may require more frequent audits as they lack transparency and complicate efforts to provide oversight and conduct audits.
3. Involve as many people as feasible- the more people involved in the process, the lower the risk of collusion. Though difficult to accomplish, it helps prevent fraud, waste, and abuse. It also helps those involved avoid suspicion should shrinkage occur.
4. Check registers must be kept in ink.

## 5.5.2 Reconcile check register to bank statements

### Procedure

The steps below describe how to reconcile a check register to bank statements.

Step	Action
1	Gather the complete set of voided checks and deposits slips for the bank statement being reconciled.
2	Record on the reconciliation template (typically provided on the bank statement) the closing balance from the bank statement.
3	Identify all deposits made during the period.
4	Check to see that the bank statement lists all deposits.
5	Add to the amount listed on the closing bank statement the amounts of any deposits that have been made into the account after the bank statement closing date and which do not appear on the statement.
6	Subtract from the amount listed on the closing bank statement the total amount of all checks recorded as written and issued in the register, but which do not appear on the bank statement.
7	Ensure that the check amounts listed on the bank statement reconcile with the check amounts posted to the check register.
8	Update the check register to reflect all bank fees found on the bank statement.
9	File voided checks after clearly marking them "Voided" in ink across the front of the check. Ensure that the amount of those voided checks have been added back into the account balance.
10	Reconcile any differences between the check register and bank statement by double-checking the check register math, ensuring that: <ol style="list-style-type: none"> <li>The check amounts in the check register are recorded on the bank statement</li> <li>All checks written and issued but not yet cleared have been accounted for.</li> </ol>
11	Reconcile any discrepancies with the bank.
12	Assign an independent crew member to verify the reconciliation.
13	Sign the bank statement once the reconciliation has been verified.
14	Update the chain of command regarding your actions.
15	Retain files of reconciled bank statements in the MWR records.

5.0 *Financial Management*5.1 *How to ensure accurate financial records produced by others*5.2 *How to accept money*5.3 *How to manage cash accounts*5.4 *How to prevent and report losses*5.5 *How to produce documents that track MWR fund money***5.6 How to administer morale fund loans**5.7 *How to receive gifts*5.8 *How to manage a financially viable MWR program*

## 5.6 How to administer morale fund loans

**Course  
Introduction**

There is only one module in this course. Your instructor will define the features of a properly administered morale fund loan.

**Instructional  
objectives**

This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies the module.

Modules	(Instructional Objectives) Students will be able to:
Administer morale fund loans	<ol style="list-style-type: none"> <li>1. Differentiate between scenarios that can be addressed by the mutual assistance program versus those that are addressed by morale fund loans.</li> <li>2. Identify the risks associated with this program that could be present at their unit.</li> <li>3. Evaluate ways to mitigate the risks with this program at their unit.</li> </ol>

## 5.0 Financial Management

5.1 How to ensure accurate financial records produced by others

5.2 How to accept money

5.3 How to manage cash accounts

5.4 How to prevent and report losses

5.5 How to produce documents that track MWR fund money

5.6 How to administer morale fund loans

### → 5.6.1 Administer morale fund loans

5.7 How to receive gifts

5.8 How to manage a financially viable MWR program

## 5.6.1 Administer morale fund loans

**Task description** Members may be eligible to receive short term loans from the morale fund under certain conditions.

**Terminology** The table below defines terms you should know to administer morale fund loans.

Term	Definition
CSC	Community Services Command
JAG	Judge Advocate General (legal staff)
LSC	Legal Service Command
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds

## 5.6.1 Administer morale fund loans

### Resources

The table below describes resources that may help you administer morale fund loans.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal

### Before you begin

Here are some things to consider before you administer morale fund loans.

1. Confirm that the command has written policies in place to use the morale fund loan program.
2. Have the command designate a person to approve the morale fund loans; morale fund custodians cannot approve morale loans. Retain copies of the command approval of designated morale fund loan approver representatives.
3. Confirm that JAG at LSC has approved the morale fund loan contract that includes the following items:
  - a. loan amount
  - b. a two-month term in which the loan must be repaid
  - c. that failure to repay the loan will result in checkage of the member's pay.
4. Familiarize yourself with established policies and procedures.

### When to start

A crew member submits a written request for a morale fund loan that:

1. Cannot be addressed through the Mutual Assistance program.
2. Has already been approved by the member's chain of command.

### Guidelines and cautions

Here are some things to consider when you administer morale fund loans.

1. There are many risks associated with this task. Be sure to familiarize yourself thoroughly with the associated policies and procedures.
2. Morale loans may "mask" a Shipmate's problem. Ensure that the member's chain of command knows about the morale loan request.
3. Consult the Executive Officer or the Administrative Officer to confirm that MWR is on the unit check-out sheet to ensure any morale loans are collected before a member departs the unit. Include your contact information on the check-out sheet.



## 5.6.1 Administer morale fund loans

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### Procedure

The steps below describe how to administer morale fund loans.

Step	Action
1	Fill out the approved morale fund loan contract.
2	Get contract approved by designated morale fund loan approver.
3	Review the morale fund loan terms with the loan recipient.
4	Have the member sign the morale fund loan agreement.
5	Issue the morale fund check in accordance with command policies and properly approved written requests.
6	Record the transaction on any of the following: <ol style="list-style-type: none"> <li>Morale Fund Financial Statements, CG-2985</li> <li>Morale Fund Loan Accounting Sheet, CG-4518</li> <li>Unit's nonappropriated fund, MWR accounting system.</li> </ol>
7	Provide the member receipts for his/her repayment.
8	Record periodic payments on the loan in accordance with current policies and procedures.
9	Keep copies of the receipt with the morale fund loan files.
10	When the loan is paid in full, provide the member a copy of the initial loan memo stamped and signed by the MWR Director or Officer as, "Paid in Full."
11	Keep a copy of the stamped and signed initial loan memo in the morale fund loan files.

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- 5.0 *Financial Management*
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  - 5.6 *How to administer morale fund loans*
  - ➔ **5.7 *How to receive gifts***
  - 5.8 *How to manage a financially viable MWR program*

## 5.7 How to receive gifts

### Course Introduction

There is only one module in this course. Your instructor will define the features of acceptable gifts to the USCG.

### Instructional objectives

This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Manage receipt of gifts	<ol style="list-style-type: none"> <li>1. Use both the job aid and the instruction found in manuals or COMDTINST to receive gifts.</li> <li>2. Recognize prohibited sources.</li> </ol>

## 5.0 Financial Management

5.1 How to ensure accurate financial records produced by others

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5.3 How to manage cash accounts

5.4 How to prevent and report losses

5.5 How to produce documents that track MWR fund money

5.6 How to administer morale fund loans

5.7 How to receive gifts



### 5.7.1 Manage receipt of gifts

5.8 How to manage a financially viable MWR program

## 5.7.1 Manage receipt of gifts

### Task description

Many times, outside sources will make gift offers to the Coast Guard intended to support the MWR program. The MWR Director will need to know what the process is for the proper acceptance of a gift.

### Terminology

The table below defines terms you should know to manage the receipt of gifts.

Term	Definition
APF	Appropriated Funds
FINCEN	Finance Center
JAG	Judge Advocate General (legal staff)
ORACLE FAM	The official Coast Guard property management system.
SOP	Standard Operating Procedures

## 5.7.1 Manage receipt of gifts

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### Resources

The table below describes resources that may help you manage the receipt of gifts.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Acceptance and Accounting For Special Projects and Other Gifts to the Coast Guard From Non-Federal Sources, COMDTINST 5760.14 (series)	CG Portal
FINCEN SOP	CG Portal

### Before you begin

Here are some things to consider before you manage receipt of gifts.

1. Review the requirements for the proper acceptance of gifts.
2. Familiarize yourself with established policies and procedures.

### When to start

You receive a written offer of cash or property of value to the Coast Guard.

### Guidelines and Cautions

Here are some things to consider when you manage receipt of gifts.

1. Never solicit a gift!
2. Very few positions are granted the authority to accept a gift. Moreover, this responsibility cannot be delegated to others in positions without such authority.
3. Know who can accept gifts in your chain of command.

## 5.7.1 Manage receipt of gifts

### Procedure

The steps below describe how to manage the receipt of gifts.

Step	Action						
1	Determine if the potential donor is a prohibited source. If so, document your answers to the following prohibited source questions: <ol style="list-style-type: none"> <li>Is the acceptance of the gift in the best interests of the Coast Guard?</li> <li>Would the acceptance of the gift have a positive impact on the Coast Guard?</li> <li>What is the business or regulatory relationship between the prohibited source donor and the Coast Guard?</li> <li>What is the likelihood of adverse publicity should the gift be accepted?</li> <li>Would a reasonable person, knowing the facts about the gift offer, lose confidence in the Coast Guard programs or operations by concluding that there is an impropriety in accepting the gift?</li> </ol>						
2	Forward the gift offer and the answers to the prohibited source questions, if applicable, to the serving JAG staff.						
3	Solicit command recommendation.						
4	Send the JAG opinion, written gift offer, and the command recommendation to the gift acceptance authority.						
5	Get acceptance from the gift acceptance authority.						
6	Send a letter of thank you to the donor on behalf of the Coast Guard.						
7	<table border="1"> <thead> <tr> <th>If gift is</th><th>Then</th></tr> </thead> <tbody> <tr> <td>Property</td><td> <ol style="list-style-type: none"> <li>Record the property in ORACLE FAM as APF property, if applicable.</li> <li>Retain copies of the complete files on each gift acceptance.</li> </ol> </td></tr> <tr> <td>Cash</td><td> <ol style="list-style-type: none"> <li>Forward the completed gift acceptance package along with the cash gift to the FINCEN or to the location designated by FINCEN procedures for deposit into the Gift Fund.</li> <li>Provide FINCEN with instructions on where to transfer the funds after they are properly deposited into the Gift Fund.</li> <li>Record the gift as an "accounts receivable" until received back from the Gift Fund.</li> <li>Record as "other receipts" when gift is deposited in morale bank account.</li> <li>Use the funds as directed by the wishes of the donor when transmitted back into your morale account.</li> <li>Retain copies of the complete files on each gift acceptance.</li> </ol> </td></tr> </tbody> </table>	If gift is	Then	Property	<ol style="list-style-type: none"> <li>Record the property in ORACLE FAM as APF property, if applicable.</li> <li>Retain copies of the complete files on each gift acceptance.</li> </ol>	Cash	<ol style="list-style-type: none"> <li>Forward the completed gift acceptance package along with the cash gift to the FINCEN or to the location designated by FINCEN procedures for deposit into the Gift Fund.</li> <li>Provide FINCEN with instructions on where to transfer the funds after they are properly deposited into the Gift Fund.</li> <li>Record the gift as an "accounts receivable" until received back from the Gift Fund.</li> <li>Record as "other receipts" when gift is deposited in morale bank account.</li> <li>Use the funds as directed by the wishes of the donor when transmitted back into your morale account.</li> <li>Retain copies of the complete files on each gift acceptance.</li> </ol>
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5.0 *Financial Management*5.1 *How to ensure accurate financial records produced by others*5.2 *How to accept money*5.3 *How to manage cash accounts*5.4 *How to prevent and report losses*5.5 *How to produce documents that track MWR fund money*5.6 *How to administer morale fund loans*5.7 *How to receive gifts*➔ 5.8 ***How to manage a financially viable MWR program***

## 5.8 How to manage a financially viable MWR program

### Course Introduction

This course covers how you manage a financially viable MWR program under normal and exceptional circumstances. Under normal circumstances, managing a financially viable MWR program depends on your ability to plan and let those plans guide your decisions. In the event of exceptional circumstances, contingent funds can support you.

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Develop a balanced MWR budget	<ol style="list-style-type: none"> <li>1. Evaluate whether a budget you have reviewed is well-developed.</li> <li>2. Recognize whether items are procurement-ready and how to get them to that "state" if they are not.</li> <li>3. Recognize unit resource shortfalls.</li> <li>4. Recognize how to use and maintain a backlog list.</li> <li>5. Compare and contrast APF budget process and the NAF budget process.</li> </ol>
Manage MWR grants	<ol style="list-style-type: none"> <li>1. Recognize a well-documented needs assessment.</li> <li>2. Anticipate potential challenges at each stage in the grant-funding process.</li> </ol>

- 5.0 *Financial Management*
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  - 5.8 *How to manage a financially viable MWR program*

- **5.8.1 Develop a balanced MWR budget**
- 5.8.2 *Manage MWR grants*

## 5.8.1 Develop a balanced MWR budget

**Task description** Forecasting revenues and projected expenses to support the MWR program is an annual event.

**Terminology** The table below defines terms you should know to develop a balanced MWR budget.

Term	Definition
ALCGPSC	A Coast Guard general message that originates from the Personnel Service Center and which passes information of relevance to the field in the personnel service line.
APF	Appropriated Funds
Balanced MWR budget	A budget that demonstrates self-sufficiency, at least breaking even, especially with Category C.
CGES	Coast Guard Exchange System
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
CSC	Community Services Command
Fallout or Backlog Funding	Additional funds made available to a unit that are not anticipated to procure items that the unit needs but didn't have the funds to procure in its original budget.
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
Procurement ready documents	Documents that are procurement ready have been reviewed and approved by the contracting staff such that they can obligate funds when they receive the document.

## 5.8.1 Develop a balanced MWR budget

### Resources

The table below describes resources that may help you develop a balanced MWR budget.

Resource	Location
MWR NAF Budget Guide	<a href="http://www.uscg.mil/mwr/pubs/MWRBudgetGuide.pdf">http://www.uscg.mil/mwr/pubs/MWRBudgetGuide.pdf</a>
MWR Program Baseline Standards	<a href="http://www.uscg.mil/mer/docs/CGMWRBaselineStandards.ppt">http://www.uscg.mil/mer/docs/CGMWRBaselineStandards.ppt</a>
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
APF Budget Guidance	As directed by the command staff.

### Before you begin

Here are some things to consider before you develop a balanced MWR budget.

1. Review patron requests and needs as indicated through surveys, prior annual year usages, Morale Committee notes, comment cards, and feedback from activity managers in the development of your MWR budget.
2. Anticipate how any upcoming operational changes at the unit might affect MWR budget estimates.
3. Obtain MWR planning factors (typically published by ALCGPSC) from the CSC.

### When to start

The table below describes the conditions under which you would develop a balanced MWR budget.

For	Start
Appropriated Funds	As directed by the command
Nonappropriated Funds	Around September/October each year

### Guidelines and Cautions

Here are some things to consider when you develop a balanced MWR budget.

1. Leave enough time in the development and review process to ensure that the command has time to review the budget and meet the deadline set by the cognizant authority.
2. Ask for APF support when needed.
3. Do not use NAF funds for APF expenses such as fitness-related expenses or other Category A MWR activities.
4. Keep the command aware of budget changes. Budget changes during the year are not uncommon.



## 5.8.1 Develop a balanced MWR budget

### Procedure for Appropriated Funds

The steps below describe how to develop a balanced MWR budget for appropriated funds.

Step	Action
1	Identify unit resource shortfalls in accordance with MWR Program Baseline Standards.
2	Determine what MWR-related support is authorized APF support.
3	Present APF budget to the unit chain of command for approval.
4	Prioritize funding list based on funding made available.
5	Submit list to the command for final approval.
6	Prepare the appropriate procurement documents for items funded by the unit budget process following the unit's established processes, consulting the unit storekeeper for assistance as necessary.
7	Develop a prioritized backlog list for those items not funded at the unit, ensuring items on the list are "procurement ready."
8	Update backlog list as required.
9	Submit list to the chain of command for potential fallout or backlog funding that may become available throughout the year.

### Procedure for Nonappropriated Funds

The steps below describe how to develop a balanced MWR budget for nonappropriated funds.

Step	Action
1	Contact the cognizant authority to: <ol style="list-style-type: none"> <li>Confirm the budget due date</li> <li>Solicit budget submission guidance and expected per capita distribution of Coast Guard Exchange System profits.</li> </ol>
2	Obtain a copy of the unit's Personnel Allowance List from the Executive Officer to estimate CGES profits expected at the unit.
3	Prepare the budget in accordance with the MWR NAF Budget Guide, incorporating any planning factors provided by the cognizant authority.
4	Prepare budget memo for the command to send to the cognizant authority.
5	Brief the command on the budget.
6	Make changes as directed.
7	Have the Commanding Officer sign the forwarding memo.
8	Forward the memo to the cognizant authority with a copy to the CSC if the budget contains Category B and C MWR activity budgets.

## 5.0 Financial Management

5.1 How to ensure accurate financial records produced by others

5.2 How to accept money

5.3 How to manage cash accounts

5.4 How to prevent and report losses

5.5 How to produce documents that track MWR fund money

5.6 How to administer morale fund loans

5.7 How to receive gifts

5.8 How to manage a financially viable MWR program

5.8.1 Develop a balanced MWR budget



**5.8.2 Manage MWR grants**

## 5.8.2 Manage MWR grants

### Task description

Additional funds may be needed by a command to administer its MWR program, in exceptional circumstances; or as “seed” funds to establish a viable business activity.

### Terminology

The table below defines terms you should know to manage MWR grants.

Term	Definition
Authorized-APF Support	By directive, MWR goods and services that can be procured with appropriated funds
Business Plan	A complete study, including a pro forma income statement, which would support investment in a proposed MWR business activity.
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

## 5.8.2 Manage MWR grants

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### Resources

The table below describes resources that may help you manage MWR grants.

Resource	Location
Coast Guard Morale, Well-Being and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal

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### When to start

Command authorizes you to initiate an MWR grant request after you have demonstrated the urgent need for additional funds that are not available at the local level.

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### Procedure

The steps below describe how to manage MWR grants.

Step	Action
1	Develop a well-documented needs assessment.
2	Submit grant request to next higher level of authority for funding consideration.
3	Take appropriate action based on the decision of the higher authority.

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## 6.0 Curriculum: AOR Oversight

*Student Manual*



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



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# 6.0 AOR Oversight

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**Curriculum  
Introduction**

MWR Directors who operate as the supervising authority for subordinate units assume responsibility to perform any number of tasks including to distribute funds, offer advice, manage or review financial documents, and establish accounts or funds.

Courses include:

1. How to distribute quarterly morale funds
  2. How to ensure that units within AOR comply with MWR policy and procedures
  3. How to establish and disestablish an MWR fund
-



- ➔ 6.0 *AOR Oversight*
- 6.1 *How to distribute quarterly morale funds*
- 6.2 *How to ensure that units within AOR comply with MWR policy and procedures*
- 6.3 *How to establish and disestablish an MWR fund*

## 6.1 How to distribute quarterly morale funds

**Course Introduction** This course consists of a single task: Facilitate the distribution of morale funds to units within AOR.

**Instructional objectives** This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Facilitate the distribution of morale funds to units within AOR	<ul style="list-style-type: none"> <li>• Interpret and update their unit's existing written distribution plan.</li> <li>• Interpret the CSC correspondence that describes distribution.</li> <li>• Identify those circumstances when it is appropriate for CSC to perform transfers to the subordinate units within AOR</li> </ul>

## 6.0 AOR Oversight

### 6.1 How to distribute quarterly morale funds



#### **6.1.1 Facilitate the distribution of morale funds to units within AOR**

### 6.2 How to ensure that units within AOR comply with MWR policy and procedures

### 6.3 How to establish and disestablish an MWR fund

## 6.1.1 Facilitate the distribution of morale funds to units within AOR

**Task description** The majority of our Coast Guard units depend on the distribution of CGES profits as the primary source of nonappropriated funds for their MWR programs. Coast Guard units throughout the Service depend upon the timely and accurate distribution of these funds.

**Terminology** The table below defines terms you should know in order to facilitate the distribution of morale funds to units within AOR.

Term	Definition
AOR	Area of Responsibility
CGBI	Coast Guard Business Intelligence
CGES	Coast Guard Exchange System
Cognizant authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
CSC	Community Service Command
OPFAC	Operating Facility Number
PAL	Personnel Allowance List
SPO	Servicing Personnel Office
Unknown billet location	Billet identified on the PAL that is not easily associated with a specific CG command within the geographic area.

## 6.1.1 Facilitate the distribution of morale funds to units within AOR

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### Resources

The table below describes resources that may help you to facilitate the distribution of morale funds to units within AOR.

Resource	Location
Coast Guard Morale, Well-being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Current Unit AOR directives documenting the distribution process in the AOR	Unit files
Coast Guard Correspondence Manual COMDTINST M5216.4 (series)	CG Portal
Information and Lifecycle Management Manual COMDTINST M5212.12 (series)	CG Portal

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### Before you begin

Here are some things to consider before you facilitate the distribution of morale funds to units within AOR.

1. Develop a written distribution plan that will advise units of the distribution process developed for the AOR. Gain the approval of senior stakeholders such as your Commanding Officer and the District Commander.
  2. Retain copies of the unit PALs in your AOR in the event that a unit has a question regarding the distribution they will receive. CSC typically distributes your AOR PAL twice each year.
  3. Create an AOR spreadsheet that sorts billets by each unit with established morale accounts.
- 

### When to start

If you get funds directly from the CSC, you may be notified in one of three ways.

1. Your command will let you know after they receive a memo.
  2. You will see an electronic deposit into your “distribution” MWR account during the first week of each NAF quarter.
  3. You may get a courtesy e-mail advising of this distribution.
-

## 6.1.1 Facilitate the distribution of morale funds to units within AOR

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### Guidelines and cautions

Here are some things to consider when you facilitate the distribution of morale funds to units within AOR.

1. As you distribute funds, you will educate commands that the money they receive depends on which units they support for MWR and the number of billets assigned on the most recent PAL. The *actual* number of bodies within a unit, which may differ from the number of billets you would expect if you were to view the most recent PAL, does not influence how money is distributed. For example, TAD personnel are not considered in distributions. Distributions also depend on which units are controlled by which authorized morale fund.
2. The PAL is not updated in real time. Changes that may have been approved, but which are not yet reflected on the PAL, are not accounted for in the distribution.
3. Options to identify any unknown billet locations include but are not limited to the following:
  - a. Use CGBI
  - b. Contact SPO
  - c. Contact CSC.

## 6.1.1 Facilitate the distribution of morale funds to units within AOR

### Procedure

The steps below describe how to facilitate the distribution of morale funds to units within AOR.

Step	Action						
1	Request an Excel spreadsheet of the PAL from CSC if one has not been received at the time you receive the hard-copy memorandum.						
2	Match PAL billets to each authorized unit morale fund to determine where the billets belong and to which unit.						
3	Calculate amount of funds to be distributed to each unit.						
4	<table><tr><th>If</th><th>Then</th></tr><tr><td>Unit is up-to-date with all reports and documents in file</td><td>Proceed to the next step.</td></tr><tr><td>Unit is not up-to-date with all reports and documents in file such as their budget submission</td><td>a. Do not proceed until reports and deliverables are complete b. Notify unit of the delay and the reason for said delay.</td></tr></table>	If	Then	Unit is up-to-date with all reports and documents in file	Proceed to the next step.	Unit is not up-to-date with all reports and documents in file such as their budget submission	a. Do not proceed until reports and deliverables are complete b. Notify unit of the delay and the reason for said delay.
If	Then						
Unit is up-to-date with all reports and documents in file	Proceed to the next step.						
Unit is not up-to-date with all reports and documents in file such as their budget submission	a. Do not proceed until reports and deliverables are complete b. Notify unit of the delay and the reason for said delay.						
5	<p>For each unit:</p> <table><tr><th>If</th><th>Then</th></tr><tr><td>Unit banking information is <b>NOT</b> known</td><td>Prepare check.</td></tr><tr><td>Unit banking information is known</td><td>Send funds via electronic transmission.</td></tr></table>	If	Then	Unit banking information is <b>NOT</b> known	Prepare check.	Unit banking information is known	Send funds via electronic transmission.
If	Then						
Unit banking information is <b>NOT</b> known	Prepare check.						
Unit banking information is known	Send funds via electronic transmission.						
6	Prepare quarterly memo for each unit receiving funds that includes: a. amount of money distributed b. number of billets c. request that the unit acknowledge receipt of funds d. check number, if sending check.						
7	Sign each quarterly memo.						
8	Send quarterly memo to each unit (with check, if relevant).						
9	Notify units that you have distributed funds.						
10	File unit acknowledgement that it received funds with the unit's file.						

## 6.0 AOR Oversight

- 6.1 How to distribute quarterly morale funds
- ➔ 6.2 How to ensure that units within AOR comply with MWR policy and procedures
- 6.3 How to establish and disestablish an MWR fund

# 6.2 How to ensure that AOR unit comply with MWR policy and procedures

## Course Introduction

You are frequently viewed as a guide and aide to units within your AOR. Your role can range from providing advice, to approving reports and ensuring their programs operate well. In some cases you may even take on some of their financial management duties when overseeing their morale fund accounts.

## Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Provide technical expertise to units within AOR regarding use of nonappropriated funds	<ul style="list-style-type: none"> <li>Use the Encl 5: MWR Program APF Support Table of Authorization found in Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series) to make determinations about APF-qualified expenditures.</li> </ul>
Create or modify cash accounts for units within AOR	<ul style="list-style-type: none"> <li>Recognize cues that a unit needs to be advised to request modifications to their approved cash account levels.</li> <li>Identify features of a compelling business case that request modifications to authorized cash levels.</li> </ul>
Guide report submission	<ul style="list-style-type: none"> <li>Locate and interpret established timetables.</li> </ul>
Manage a ledger for sub-accounts that do not have established morale fund accounts	<ul style="list-style-type: none"> <li>Recognize units for whom it is more likely that the Cognizant Authority would perform this function.</li> <li>Recognize tax exempt purchases.</li> <li>Determine whether a particular unit should be spending their funds more quickly.</li> <li>Make distributions for types of expenses.</li> <li>Make deposits received outside the normal distribution process e.g. checks received from sale of recycling; gifts; money collected from unit from members for unit events.</li> </ul>

## 6.0 AOR Oversight

### 6.1 How to distribute quarterly morale funds

### 6.2 How to ensure that units within AOR comply with MWR policy and procedures



#### 6.2.1 Provide technical expertise to units within AOR regarding use of non-appropriated funds

#### 6.2.2 Create or modify cash accounts for units within AOR

#### 6.2.3 Guide report submission

#### 6.2.4 Manage a ledger for sub-accounts that do not have established morale fund accounts

### 6.3 How to establish and disestablish an MWR fund

## 6.2.1 Provide technical expertise to units within AOR regarding use of nonappropriated funds

### Task description

MWR programs are a complex mix of programs, services, and facilities funded with both appropriated and nonappropriated funds. Many stakeholders frequently misunderstand the appropriate use of APF within the MWR program. As MWR Director, you will be viewed as the subject matter expert in your AOR, providing guidance on the appropriate use of both funding sources within the MWR program.

### Terminology

The table below defines terms you should know to provide technical expertise to units within AOR regarding use of nonappropriated funds.

Term	Definition
AOR	Area of Responsibility
APF	Appropriated Funds
CGES	Coast Guard Exchange System
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
COMDT	Commandant
FAQ	Frequently Asked Questions
JAG	Judge Advocate General (legal staff)
NAF	Nonappropriated Funds
SME	Subject Matter Expert (the expert in a given discipline)

## 6.2.1 Provide technical expertise to units within AOR regarding use of nonappropriated funds

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### Resources

The table below describes resources that may help you provide technical expertise to units within AOR regarding use of nonappropriated funds.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series)	CG Portal
Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual, COMDTINST M7010.5 (series)	CG Portal

### Before you begin

Prepare yourself to provide technical expertise to units within AOR regarding use of nonappropriated funds.

1. Develop NAF policies and procedures that need to be unique to your AOR, such as the distribution of CGES profits in the MWR program.
2. Consider developing a FAQ sheet for use in your AOR to share this with newly assigned MWR Officers in your AOR.
3. Update existing support materials.

### When to start

Here are two ways that you provide technical expertise to units within AOR regarding use of nonappropriated funds.

1. Respond to queries as they arise.
2. Review quarterly reports.



## 6.2.1 Provide technical expertise to units within AOR regarding use of nonappropriated funds

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### Guidelines and cautions

Here are some things to consider when you provide technical expertise to units within AOR regarding use of nonappropriated funds.

1. Proactively schedule informational meetings with morale officers within your AOR.
  2. Not all requests for assistance will require a JAG review, such as those that are policy-related. Base your guidance on policy interpretation to the fullest extent possible, rather than on personal opinion. Giving guidance on the use of NAF funds requires the knowledge of the use of APF within the MWR program. Be familiar with these policies governing use of APF and NAF.
  3. Consult your Cognizant Authority for assistance with difficult questions.
  4. COMDT policy will support any answers you give to questions regarding the use of APF and NAF in MWR programs that is consistent with Enclosure (5) to the Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series). This documentation has been properly vetted through the financial and legal staffs at Coast Guard Headquarters.
  5. Keep copies of all answers that you provide to assist you in answering subsequent, similar questions and to develop FAQ sheets.
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**6.0 AOR Oversight****6.1 How to distribute quarterly morale funds****6.2 How to ensure that units within AOR comply with MWR policy and procedures****6.2.1 Provide technical expertise to units within AOR regarding use of non-appropriated funds****➔ 6.2.2 Create or modify cash accounts for units within AOR****6.2.3 Guide report submission****6.2.4 Manage a ledger for sub-accounts that do not have established morale fund accounts****6.3 How to establish and disestablish an MWR fund**

## 6.2.2 Create or modify cash accounts for units within AOR

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**Task description** There may be a bona fide need to keep cash on hand when offering particular MWR activities. As a Cognizant Authority, you will review requests to change or create cash accounts of your units within AOR.

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**Terminology** The table below defines terms you should know to create or modify cash accounts for units within AOR.

Term	Definition
AOR unit	A Coast Guard command in a specific area supported by another command.
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
IAW	In accordance with
NAF	Nonappropriated Funds

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## 6.2.2 Create or modify cash accounts for units within AOR

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### Resources

The table below describes resources that may help you create or modify cash accounts for units within AOR.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Nonappropriated Fund Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a> under MWR Professional Resources
Physical Security and Force Protection Program, COMDTINST M5530.1 (series)	CG Portal

### Before you begin

Maintain accurate records of previously approved cash accounts for units in your AOR.

### When to start

You receive the memo from the AOR unit requesting a change or establishment of a cash account.

### Guidelines and cautions

Here are some things to consider when you create or modify cash accounts for units within AOR.

1. Minimize the cash requirements kept on hand.
2. An integral part of this role is not only to “just” approve these requests but also to ensure that subordinate units can comply with policies associated with having cash on hand at the approved levels.
3. Consider conducting a surprise audit of a previously approved cash accounts when inspecting the unit.

## 6.2.2 Create or modify cash accounts for units within AOR

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### Create or modify AOR unit cash accounts

The steps below describe how to create or modify cash accounts for units within AOR.

Step	Action
1	Review memo for business case associated with change or establishment request.
2	Draft memo specifying: a. Whether change is approved b. Authorized level of cash account c. Requirement to secure and handle cash IAW MWR Manual d. Requirement to record approved changes in appropriate accounting records.
3	Send memo to unit.
4	File a copy of the memo with the unit's file.

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## 6.0 AOR Oversight

### 6.1 How to distribute quarterly morale funds

### 6.2 How to ensure that units within AOR comply with MWR policy and procedures

#### 6.2.1 Provide technical expertise to units within AOR regarding use of non-appropriated funds

#### 6.2.2 Create or modify cash accounts for units within AOR



#### 6.2.3 Guide report submission

#### 6.2.4 Manage a ledger for sub-accounts that do not have established morale fund accounts

### 6.3 How to establish and disestablish an MWR fund

## 6.2.3 Guide report submission

### Task description

Effective internal controls and proper management of the MWR program require the timely production and submission of MWR financial reports. You have an oversight responsibility to ensure that these financial reports are prepared, approved, and submitted per the described timetables as detailed in the Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series).

### Terminology

The table below defines terms you should know in order to guide report submission.

Term	Definition
AOR	Area of Responsibility
CO	Commanding Officer
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
XO	Executive Officer

## 6.2.3 Guide report submission

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### Resources

The table below describes resources that may help you guide report submission.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Desk audit aid	CG Portal

### Before you begin

Here are some things to consider before you guide report submissions.

1. Maintain an accurate listing of morale officers, fund custodians, and their Commanding Officers for units in your AOR.
2. Set up files for each unit.
3. Issue timetables and review deadlines and requirements with unit MWR Officers and the unit's command staff.

### When to start

Established timetables that include deadlines and requirements will guide how you manage report submissions.

### Guidelines and cautions

Here are some things to consider when you guide report submissions.

1. Consider withholding a unit's per capita distribution of morale funds to encourage timely submission of morale fund financial statements.
2. MWR Funds Custodians typically rotate annually in units with collateral duty MWR Officers; therefore, relief of custodian audits may be required in addition to the regularly scheduled annual audits.
3. Performing a desk audit on unit morale reports provides you an opportunity to evaluate how well the unit is managing its MWR program.

## 6.2.3 Guide report submission

### Procedure

The steps below describe how to guide report submissions.

Step	Action						
1	<table><tr><th>If financial reports are</th><th>Then</th></tr><tr><td>Delivered on time</td><td>Proceed to the following step.</td></tr><tr><td>Not delivered on time</td><td>Solicit assistance from unit CO or XO.</td></tr></table>	If financial reports are	Then	Delivered on time	Proceed to the following step.	Not delivered on time	Solicit assistance from unit CO or XO.
If financial reports are	Then						
Delivered on time	Proceed to the following step.						
Not delivered on time	Solicit assistance from unit CO or XO.						
2	Open the Morale Fund Financial Statement, CG-2985, and CG-2985A, Operating Summary MWR Activities.						
3	Perform a desk audit on the financial statement using the desk audit guide.						
4	<table><tr><th>If errors</th><th>Then</th></tr><tr><td>Are NOT found</td><td>Proceed to the next step.</td></tr><tr><td>Are found</td><td>Direct unit to correct error(s) and re-submit the report.</td></tr></table>	If errors	Then	Are NOT found	Proceed to the next step.	Are found	Direct unit to correct error(s) and re-submit the report.
If errors	Then						
Are NOT found	Proceed to the next step.						
Are found	Direct unit to correct error(s) and re-submit the report.						
5	Evaluate submitted materials for opportunities to provide advice to the units. Examples include: <ul style="list-style-type: none"><li>a. Suggesting to unit to change its financial institution if the institution is charging unnecessary fees.</li><li>b. Informing the unit of the uses of appropriated funds if you have reason to believe it was paid for with NAF.</li></ul>						
6	File report by unit.						

### Common problems

Below are some common problems with morale fund financial statement submissions.

Problem	Location
Name and signatures do not correspond to assigned personnel.	Signature blocks of CG-2985.
Net worth does not equal value of assets and liabilities.	Block 9 and 17 on CG-2985 are not equal.
Report does not account for outstanding checks and deposits.	See blocks 26 and 28 of CG-2985.
Ending net worth from previous report does not equal beginning net worth of current report.	See blocks 1 and 9 of CG-2985 of previous quarter.
Personnel expenses were recorded as expenditures.	It is listed incorrectly on column 6 of CG-4517 instead of row A-8 of CG-2985A.
Sales were recorded as "other receipts."	They were posted in column 4 CG-4517 instead of A-1 on CG-4517.

**6.0 AOR Oversight****6.1 How to distribute quarterly morale funds****6.2 How to ensure that units within AOR comply with MWR policy and procedures****6.2.1 Provide technical expertise to units within AOR regarding use of non-appropriated funds****6.2.2 Create or modify cash accounts for units within AOR****6.2.3 Guide report submission****➔ 6.2.4 Manage a ledger for sub-accounts that do not have established morale fund accounts****6.3 How to establish and disestablish an MWR fund**

## 6.2.4 Manage a ledger for units that do not have established morale fund accounts

**Task description** Ledger accounts, when set up and used properly, enable you to track the availability of funds and keep units accountable for their morale funds. Another benefit, however, of ledger accounts is that they can track funds for units without requiring them to set up their own morale fund accounts. Fewer morale fund accounts established in your AOR means less administrative workload for both collateral duty MWR Officers and your staff - particularly when it comes to funds distribution, financial reports, audits, and bank financial account signature cards in light of constantly changing assignment to duty memos.

**Terminology** The table below defines terms you should know in order to manage a ledger for units that do not have established morale fund accounts.

Term	Definition
AOR	Area of Responsibility
APF	Appropriated Funds
Host command	A larger unit that may have smaller units positioned on its property.
PAL	Personnel Allowance List
Tenant command	An independent Coast Guard unit that resides within the confines of a larger unit.



## 6.2.4 Manage a ledger for units that do not have established morale fund accounts

### Resources

The table below describes resources that may help you manage a ledger for units that do not have established morale fund accounts.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation manual, COMDTINST M1710.13 (series)	CG Portal

### Before you begin

Here are some things to consider when you manage a ledger for units that do not have established morale fund accounts.

1. Have files in place for each unit in your AOR to track transactions and receipts associated with these sub-accounts.
2. Have a documented process in place that you can share with the units you support on how they can access their funds.
3. Meet with units in your AOR, especially those that are tenant commands of a larger host command. Discuss the advantages of managing morale funds through a central account as opposed to establishing smaller, independent morale accounts.

### When to start

When	Follow steps described below in
You have received morale funds for the units for whom you provide the MWR funds management function.	Procedure to receive funds
You receive a written request(s) from the unit for a need to make an expenditure from their morale funds.	Procedure to distribute funds

## 6.2.4 Manage a ledger for units that do not have established morale fund accounts

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### Guidelines and cautions

Here are some things to consider when you manage a ledger for units that do not have established morale fund accounts.

1. Units will want to have access to their morale funds. Ensure that you can be responsive to their needs.
  2. You cannot reimburse individuals who used personal funds to purchase items to support the MWR program.
  3. NAF expenditures for certain purchases may be tax-exempt because MWR is part of the Federal government. Work with units to procure tax-exempt items.
  4. Consider funds you manage for other commands as accounts payable or a liability.
  5. Advise the units of any deposits received outside the normal distribution process and properly record these deposits in the sub-accounts.
  6. Large afloat commands typically need separate morale accounts.
  7. Consider sharing interest on funds belonging to other commands in your account.
  8. Transparency is important. The unit should be able to see how its balance was derived.
- 

### Procedure to receive funds

The steps below describe how to receive funds.

Step	Action
1	Determine the amount of funds to allocate to each unit based on the PAL received associated with these units and your MWR distribution methodology.
2	Advise the units of any deposits received outside the normal distribution process and properly record these deposits in the sub-accounts.
3	Record the amount and keep a running balance that reflects the amount of morale fund money available to individual units.
4	Inform each unit about its anticipated distribution and morale fund balance.

---

## 6.2.4 Manage a ledger for units that do not have established morale fund accounts

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### Procedure to distribute funds

The steps below describe how to distribute funds.

Step	Action
1	Review that the request is an appropriate use of morale funds, advising the unit to seek support from APF if they qualify and the funds are available, or whether there is a policy prohibition regarding the planned expenditure.
2	Issue the check with request for confirmation signature when check is received.
3	Receive confirmation that unit received the check.
4	Make (or ensure that) accounting system entry that reflects expenditure is subtracted from the unit's available funds.
5	Make (or ensure that) accounting system entry that reflects corresponding decreases in the morale account's liability or accounts payable to that unit.
6	Obtain receipts from the relevant unit for the expenditure.
7	File the receipt in the relevant unit's file.
8	Validate the accounting transaction, adjusting if necessary.

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**6.0 AOR Oversight****6.1** *How to distribute quarterly morale funds***6.2** *How to ensure that units within AOR comply with MWR policy and procedures***➔ 6.3** *How to establish and disestablish an MWR fund*

---

## 6.3 How to establish and disestablish an MWR fund

---

**Course  
Introduction**

You are frequently viewed as a guide and aide to units within your AOR. Your role can range from providing advice, to approving reports and ensuring their programs operate well. In some cases you may even take on some of their financial management duties when overseeing their morale fund accounts.

**Modules**

This course includes the following modules.

1. Coordinate the establishment of an MWR fund
2. Coordinate the disestablishment of an MWR fund

## 6.0 AOR Oversight

### 6.1 How to distribute quarterly morale funds

### 6.2 How to ensure that units within AOR comply with MWR policy and procedures

### 6.3 How to establish and disestablish an MWR fund

#### ➔ 6.3.1 Coordinate the establishment of an MWR fund

#### 6.3.2 Coordinate the disestablishment of an MWR fund

## 6.3.1 Coordinate the establishment of an MWR fund

### Task description

Commands that need to retain nonappropriated funds at the local level, and those that operate Categories B and C MWR activities, require a financial infrastructure such as a bank account in order to manage these funds.

### Terminology

The table below defines terms you should know to coordinate the establishment of an MWR fund.

Term	Definition
AOR	Area of Responsibility
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
CSC	Community Services Command
FDIC	Federal Deposit Insurance Corporation
FEIN	Federal Employer Identification Number
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
Successor Letter of Interest	Written notification from the command to the financial institution where its morale funds are held, identifying that the Coast Guard Nonpay Compensation Board of Control is the successor to the funds in this account and can act in the name of the unit in regard to the movement of these funds.

## 6.3.1 Coordinate the establishment of an MWR fund

### Resources

The table below describes resources that may help you coordinate the establishment of an MWR fund.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Nonappropriated Fund Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a> under MWR Professional References
IRS site for getting a FEIN	<a href="http://www.irs.gov">www.irs.gov</a>

### Before you begin

Determine whether an MWR fund already exists.

### When to start

Command requests that you help establish an MWR fund.

### Guidelines and Cautions

Here are some things to consider when setting up an MWR fund.

1. Do not forget to submit the Successor of Interest letter to CSC.
2. Minimize the number of morale accounts within your AOR, if at all possible.
3. Comply with all other provisions of the MWR Manual for a command with an established morale fund.

## 6.3.1 Coordinate the establishment of an MWR fund

### Procedure

The steps below describe how to coordinate the establishment of an MWR fund.

Step	Action
1	With input from the unit, determine: a. its needs to have funds available to them directly, and b. why they can't have another command manage their morale funds.
2	Submit memo to the Cognizant Authority under the Commanding Officer's signature requesting the establishment of a morale fund for MWR purposes.
3	Obtain approval from the Cognizant Authority to establish a morale fund.
4	Give the unit guidance on setting up proper internal controls for the use of the morale account, including restrictions on the use of morale funds, reporting requirements, and audit requirements and frequency.
5	Retain this correspondence in MWR files at the unit and with the command that had the authority to grant the approval.
6	Obtain a Federal Employer Identification Number (FEIN). See the MWR Manual for guidance.
7	Determine who at the command will have signature authority on the bank account.
8	Determine who at the command will have access to the bank account.
9	Establish an account in a Federally insured financial institution.
10	Request a copy of the Successor of Interest letter the unit gives to the financial institution regarding the MWR account and confirm that CSC has a copy.

## 6.0 AOR Oversight

### 6.1 How to distribute quarterly morale funds

### 6.2 How to ensure that units within AOR comply with MWR policy and procedures

### 6.3 How to establish and disestablish an MWR fund

#### 6.3.1 Coordinate the establishment of an MWR fund



#### 6.3.2 Coordinate the disestablishment of an MWR fund

## 6.3.2 Coordinate the disestablishment of an MWR fund

### Task description

There is significant turnover among the collateral duty MWR Officers in the field as commands get decommissioned and relocated. From time to time, morale fund accounts need to be disestablished in the field. For internal control reasons, the proper procedures must be followed to ensure that all assets and liabilities are properly accounted for.

### Terminology

The table below defines terms you should know in order to coordinate the disestablishment of an MWR fund.

Term	Definition
AOR	Area of Responsibility
APF	Appropriated Funds
CGMS 4.0	The current site of the Coast Guard official message traffic.
CSC HR	Community Services Command Human Resources
IAW	In accordance with
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
OFCOs	Operating Facility Change Orders



## 6.3.2 Coordinate the disestablishment of an MWR fund

### Resources

The table below describes resources that may help you coordinate the disestablishment of an MWR fund.

Resource	Location
Information and Life Cycle Management Manual, COMDTINST M5215.12 (series)	CG Portal
Coast guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
U.S. Coast Guard Property Management Manual, COMDTINST M4500.5 (series)	CG Portal
Coast Guard Nonappropriated Fund (NAF) Personnel Manual, COMDTINST M12271.1 (series)	CG Portal
Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual, COMDTINST M17010.5 (series)	CG Portal

### Before you begin

Here are some things to consider before you coordinate the disestablishment of a Morale Fund.

1. Review the Bulletin section of CGMS 4.0 for OFCOs on a regular basis to ensure that you keep current on decommissioning of units, the most prevalent reason for the need to disestablish an MWR account.
2. Identify by name the morale officers and Commanding Officers of the units in your AOR.

### When to start

Through review of bulletins or information provided by others, including the unit, it is determined that a morale fund needs to be disestablished.

### Guidelines and Cautions

Here are some things to consider when you coordinate the disestablishment of an MWR fund.

1. Disestablish a morale fund completely before the unit is decommissioned, including paying all outstanding accounts payable.
2. Be prepared to assist the unit with the disposal of any property to other Coast Guard units.

## 6.3.2 Coordinate the disestablishment of an MWR fund

### Procedure

The steps below describe how to coordinate the disestablishment of an MWR fund.

Step	Action
1	Inform the Cognizant Authority of the pending disestablishment of the unit morale fund.
2	Inventory all MWR property, both APF and NAF.
3	Dispose of MWR property per current policies and directives received from the Cognizant Authority.
4	Cancel all outstanding purchase orders if possible.
5	Reroute remaining outstanding purchase orders as directed or as necessary.
6	Survey all unsellable resale merchandise on hand and redistribute to other units, as applicable and as directed by the Cognizant Authority.
7	Contact vendors and creditors to settle outstanding liabilities.
8	Direct creditors to forward claims to the Cognizant Authority for payment should available morale account funds not be sufficient to resolve obligations before disestablishment of the account.
9	Ensure that all NAF personnel hired through the morale account have been processed in accordance with the provisions of current policies and directives.
10	Direct any outstanding NAF personnel questions or issues to the CSC HR for assistance or guidance.
11	Inform the Cognizant Authority of the total amount of potential unemployment claims that may result from closure action so that the Cognizant Authority can anticipate such expense in subsequent budgets.
12	Inform the Cognizant Authority of the total amount of potential outstanding Workers' Compensation claims that may continue after closure action, so that the Cognizant Authority can anticipate such expense in subsequent budgets.
13	Advise the financial institution where unit morale funds are on deposit, in writing, to forward the final bank statement and any bank balances to the Cognizant Authority.
14	Send a memo to the Cognizant Authority that confirms that the steps listed above have been taken and, if applicable, the status of any outstanding obligations or claims against the fund. a. Include an audited copy of final financial statement, with a copy to the CSC. b. Include a check payable to the Cognizant Authority for the remaining morale funds, taking into consideration outstanding checks.
15	Forward MWR records to the Cognizant Authority for final disposition through the local records' coordinator, IAW the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series).



# 7.0 Curriculum: Personnel Management

*Student Manual*



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



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# 7.0 Personnel Administration

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## Curriculum Introduction

Personnel Management requires deft balance as it touches so many areas of staff oversight. Directors manage their staff to make sure to fill mission requirements. They identify the needs, hire accordingly, and subsequently guide subordinates with feedback. At the same time, Directors must attend to those people who perform work, managing their work schedules and helping them to access professional development opportunities.

This curriculum contains the following courses.

1. How to establish work schedules
  2. How to manage personnel for performance
  3. How to ensure personnel have appropriate skills and knowledge
  4. How to hire personnel
-

- ➔ 7.0 *Personnel Management*
- 7.1 **How to establish work schedules**
- 7.2 *How to Manage Personnel for Performance*
- 7.3 *How to ensure personnel have appropriate skills and knowledge*
- 7.4 *How to hire personnel*

## 7.1 How to establish work schedules

### Course Introduction

Scheduling employees involves more than anticipating your needs and matching employee availability. Employees have different statuses that can constrain their availability lest you obligate the Coast Guard to deal with issues such as overtime and benefits.

### Instructional objectives

This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies the module.

Modules	(Instructional Objectives) Students will be able to:
Develop and disseminate daily and weekly work schedules	<ol style="list-style-type: none"> <li>1. Differentiate between those daily and weekly work schedules that are complete and effective for your unit and those that are not.</li> <li>2. Develop successful daily and weekly work schedules.</li> <li>3. Name 2-3 ways to appropriately disseminate daily and weekly schedules</li> </ol>



7.0 Personnel Management

7.1 How to establish work schedules



**7.1.1 Develop and disseminate daily and weekly work schedules**

7.2 How to Manage Personnel for Performance

7.3 How to ensure personnel have appropriate skills and knowledge

7.4 How to hire personnel

## 7.1.1 Develop and disseminate daily and weekly work schedules

**Task description** In planning for events and responding to customer needs, it is important to ensure that there is adequate staffing on a day-to-day basis, and that your employees have the direction they need to focus their work effort on the highest priority tasks that require attention.

**Terminology** The table below defines terms you should know in order to develop and disseminate daily and weekly work schedules.

Term	Definition
APF	Appropriated Funds
CSA	Command Staff Advisor
CSC HR	Community Services Command Human Resources
NAF	Nonappropriated Funds
Overtime	Hours in excess of 40 in a given week, or more than 8 hours in a given day. For an employee under a compressed work schedule program, overtime hours are all hours of work in excess of the compressed work schedule.
Pay Status	Intermittent, Part-Time, or Full-Time personnel

## 7.1.1 Develop and disseminate daily and weekly work schedules

### Resources

The table below describes resources that may help you develop and disseminate daily and weekly work schedules.

Resource	Location
CSC HR	Chesapeake, VA.
CSA	As directed in the local area
Unit Personnel Officer	Unit Assigned
Coast Guard Nonappropriated Fund (NAF) Personnel Manual, COMDTINST M12271.1 (series)	CG Portal

### Before you begin

Here are some things to consider before you develop and disseminate daily and weekly work schedules.

1. Review your local survey results frequently for feedback that may need immediate attention.
2. Know your planning calendar and the events that need to be addressed to ensure that they are properly scheduled and are assigned adequate personnel resources.
3. Identify whether any events or other work will require employees to work extra hours in a given week, and if so, whether additional or overtime funds are or will be available.
4. Involve your managers and direct reports in the planning and scheduling process.

### When to start

Work schedules are ideally developed two weeks to a month in advance, and modified, as needed, to accommodate last-minute events or other needs.

## 7.1.1 Develop and disseminate daily and weekly work schedules

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### Guidelines and cautions

Here are some guidelines and cautions to consider when you develop and disseminate daily and weekly work schedules.

1. Rules for the use of overtime are different for NAF and APF employees. When in doubt, ask your command's Personnel Officer, CSA, or CSC HR.
2. Employees may not receive extra work that would increase their total hours beyond their approved pay status EXCEPT in unique circumstances, such as emergencies. Breaching these limits may obligate the Coast Guard with additional responsibilities and expenses.
3. Scheduling employees on weekends and on holidays may require additional pay differentials.
4. Distribute any additional hours (e.g., for special events) in a consistent manner to avoid appearing discriminatory.

The table below describes the work hours associated with different employee pay status.

Employees with Pay Status as	Work
Intermittent	Fewer than 20 hours per week.
Part-time	Between 20 to 34.75 hours of work per week.
Full-time	Between 35 and 40 regularly scheduled hours per week.

---

## 7.1.1 Develop and disseminate daily and weekly work schedules

### Procedure

The steps below describe how to develop and disseminate daily and weekly work schedules.

Step	Action														
1	Identify the work that needs to be accomplished in a given period (e.g., daily, weekly, monthly).														
2	Identify employee pay status as intermittent, part-time, or full-time.														
3	Assign work to employees in consultation with supervisors.														
4	<table><tr><th>If</th><th>And</th><th>Then</th></tr><tr><td>Overtime is required and employee is NAF</td><td>Local NAF is available to support the overtime personnel expense</td><td rowspan="2">Solicit requests from employees eligible for extra hours and assign additional work based on responses</td></tr><tr><td>Overtime is required and employee is APF</td><td>CSA or the command's Personnel Officer approve overtime pay or time off compensation</td></tr><tr><td>Extra hours are available but overtime is NOT required</td><td>--</td><td>Solicit requests from employees, ensuring that their weekly hours do not exceed their approved pay status, and assign extra work based on responses</td></tr><tr><td>Overtime is NOT required</td><td>--</td><td>Continue to next step</td></tr></table>	If	And	Then	Overtime is required and employee is NAF	Local NAF is available to support the overtime personnel expense	Solicit requests from employees eligible for extra hours and assign additional work based on responses	Overtime is required and employee is APF	CSA or the command's Personnel Officer approve overtime pay or time off compensation	Extra hours are available but overtime is NOT required	--	Solicit requests from employees, ensuring that their weekly hours do not exceed their approved pay status, and assign extra work based on responses	Overtime is NOT required	--	Continue to next step
If	And	Then													
Overtime is required and employee is NAF	Local NAF is available to support the overtime personnel expense	Solicit requests from employees eligible for extra hours and assign additional work based on responses													
Overtime is required and employee is APF	CSA or the command's Personnel Officer approve overtime pay or time off compensation														
Extra hours are available but overtime is NOT required	--	Solicit requests from employees, ensuring that their weekly hours do not exceed their approved pay status, and assign extra work based on responses													
Overtime is NOT required	--	Continue to next step													
5	Disseminate the work schedules using accepted practices, such as posting on the employee bulletin board or providing it directly to the employee for distribution, and ensure that employees are aware of their work schedules.														
6	Revise the work schedule as contingencies develop.														
7	Direct that supervisors properly document time and attendance cards to reflect the hours each employee worked, to ensure accuracy of employees' wages for the period.														

- 7.0 *Personnel Management*
- 7.1 *How to establish work schedules*
- ➔ **7.2 *How to Manage Personnel for Performance***
- 7.3 *How to ensure personnel have appropriate skills and knowledge*
- 7.4 *How to hire personnel*

## 7.2 How to Manage Personnel for Performance

### Course Introduction

Managing personnel involves constant communication. A leading cause of performance problems is that employees are unclear about expectations. This course surveys methods to align your employee's performance with your expectations.

### Instructional objectives

This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies the module.

Modules	(Instructional Objectives) Students will be able to:
Set and monitor performance quality standards	<ol style="list-style-type: none"> <li>1. Identify the consequences of setting and documenting performance goals and standards.</li> <li>2. Describe the features of effective performance plans.</li> <li>3. Illustrate best practices for engaging employees in establishing performance goals.</li> <li>4. Describe how to address challenges in setting and monitoring performance goals and standards.</li> <li>5. Set performance goals and standards for an employee (role play), using a Performance Plan form that aligns with one or more of their personnel.</li> <li>6. Distinguish between effective and ineffective means of monitoring performance.</li> </ol>
Conduct employee performance reviews	<ol style="list-style-type: none"> <li>1. Explain the goals and objectives of employee performance reviews.</li> <li>2. Explain how often employee performance reviews should take place.</li> <li>3. Describe the qualities of effective performance reviews.</li> <li>4. Discuss best practices for providing feedback (1) within and (2) outside of a formal performance review.</li> </ol>
Manage difficult employees	<ol style="list-style-type: none"> <li>1. Identify where to find the policies, rules, and directives governing the managing of employees.</li> <li>2. Identify the resources to use when considering disciplinary action.</li> <li>3. Describe at least two effective ways to address work performance that is below expectations.</li> </ol>

7.0 *Personnel Management*

7.1 *How to establish work schedules*

7.2 *How to Manage Personnel for Performance*



**7.2.1 Set and monitor performance quality standards**

7.2.2 *Conduct employee performance reviews*

7.2.3 *Manage difficult employees*

7.3 *How to ensure personnel have appropriate skills and knowledge*

7.4 *How to hire personnel*

## 7.2.1 Set and monitor performance quality standards

### Task description

You have a responsibility to ensure that your employees know what is expected of them in the performance of their duties and assignments. Defining quantifiable standards of performance will help guide the employee to accomplish their tasks in line with your expectations, and ultimately meet the needs of your patrons.

### Terminology

The table below defines terms you should know in order to set and monitor performance quality standards.

Term	Definition
CSC HR	Community Services Command Human Resources
CSA	Command Staff Advisor
SME	Subject Matter Expert
APF	Appropriated Funds
NAF	Nonappropriated Funds
Evaluation of record	The final evaluation for an employee that is part of his/her official personnel records.
EARS	Excellence, Achievement, and Recognition System
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

## 7.2.1 Set and monitor performance quality standards

### Resources

The table below describes resources that may help you to set and monitor performance quality standards.

Resource	Location
CSA	As locally determined.
Coast Guard Nonappropriated Fund (NAF) Personnel Manual, COMDTINST M12271.1 (series)	CG Portal
Personnel Manual, COMDTINST M1000.6 (series)	CG Portal
CSC HR	Chesapeake, VA
Excellence, Achievement, Recognition System (EARS), COMDTINST M12430.6 (series)	CG Portal
Civilian Personnel Actions: Discipline, Performance, Adverse Actions Appeals, and Grievances, COMDTINST M12750.4 (series)	CG Portal

### Before you begin

Here are some things to consider before you set and monitor performance quality standards.

1. Review the tasks and outputs required of each position within your MWR program.
2. Review the policies, rules, and directives governing the managing of your employees.

### When to start

Typically, you will set goals and objectives for each employee, with his/her input, in a written work plan at the beginning of the review cycle. You will review these work plans with the employee at least four times per year: the first during the beginning of the evaluation period; then an interim, progress report; then another progress review about four months before the end of the evaluation period; and finally at the end-of-year evaluation of goals. (Employees under the EARS system actually receive two interim progress reviews.) An end-of-year evaluation of record will follow at the end of the year when the cycle begins once again.

## 7.2.1 Set and monitor performance quality standards

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### Guidelines and cautions

Here are some guidelines and cautions to consider when you set and monitor performance quality standards.

1. The unit Personnel Officer, your CSA or the CSC HR staff, and your supervisor are resources for you. Solicit their assistance and insights in dealing with any personnel that fail to meet performance expectations.
  2. Keep your chain of command “in the loop” of any potential adverse personnel actions.
  3. Personnel management is a highly technical field. Failure to follow the rules when taking adverse personnel actions may have legal implications for the Coast Guard, your command, and you!
-



## 7.2.1 Set and monitor performance quality standards

### Procedures

The steps below describe how to set and monitor performance quality standards.

Step	Action														
1	Schedule employee meetings at the beginning of the review cycle, or, for new hires, shortly after the hiring date.														
2	Fill out the sections of the performance plan and evaluation tool appropriate to the type of employee you are meeting with. <table border="1"> <tr> <th>If</th><th>Then</th></tr> <tr> <td>NAF employee (civilian)</td><td>US Coast Guard Performance Plan and Evaluation, CG-3438.8</td></tr> <tr> <td>Intermittent NAF employee (civilian)</td><td>Intermittent (WAE) Employee Performance Evaluation, CG-1227</td></tr> <tr> <td>APF civilian employee</td><td>US Coast Guard Performance Plan and Evaluation, CG-3438.8</td></tr> <tr> <td>APF civilian employee, ODF supervisor</td><td>Department of Homeland Security Performance Plan and Appraisal, DHS Form 306</td></tr> <tr> <td>USCG enlisted member</td><td>Enlisted Performance Evaluation Support Form (Non-Rated), CG-3788G, Enlisted Performance Evaluation Support Form (Petty Officer), CG-3788E, Enlisted Performance Evaluation Support Form (Master, Senior, Chief Petty Officer), CG-3788F</td></tr> <tr> <td>USCG officer</td><td>Officer Evaluation Form (OER), CG-5310A</td></tr> </table>	If	Then	NAF employee (civilian)	US Coast Guard Performance Plan and Evaluation, CG-3438.8	Intermittent NAF employee (civilian)	Intermittent (WAE) Employee Performance Evaluation, CG-1227	APF civilian employee	US Coast Guard Performance Plan and Evaluation, CG-3438.8	APF civilian employee, ODF supervisor	Department of Homeland Security Performance Plan and Appraisal, DHS Form 306	USCG enlisted member	Enlisted Performance Evaluation Support Form (Non-Rated), CG-3788G, Enlisted Performance Evaluation Support Form (Petty Officer), CG-3788E, Enlisted Performance Evaluation Support Form (Master, Senior, Chief Petty Officer), CG-3788F	USCG officer	Officer Evaluation Form (OER), CG-5310A
If	Then														
NAF employee (civilian)	US Coast Guard Performance Plan and Evaluation, CG-3438.8														
Intermittent NAF employee (civilian)	Intermittent (WAE) Employee Performance Evaluation, CG-1227														
APF civilian employee	US Coast Guard Performance Plan and Evaluation, CG-3438.8														
APF civilian employee, ODF supervisor	Department of Homeland Security Performance Plan and Appraisal, DHS Form 306														
USCG enlisted member	Enlisted Performance Evaluation Support Form (Non-Rated), CG-3788G, Enlisted Performance Evaluation Support Form (Petty Officer), CG-3788E, Enlisted Performance Evaluation Support Form (Master, Senior, Chief Petty Officer), CG-3788F														
USCG officer	Officer Evaluation Form (OER), CG-5310A														
3	Set goals and objectives for the review cycle with the employee.														
4	Define performance standards as either "Exceeds," "Meets," or "Fails," or as directed by the evaluation tool.														
5	Explain the consequences of each performance standard.														
6	Review employee performance.														
7	Solicit feedback from other supervisors the employee supports, if appropriate, on the employee's performance.														
8	Make sure that any comments you document are specific and detailed.														

- 7.0 *Personnel Management*
  - 7.1 *How to establish work schedules*
  - 7.2 *How to Manage Personnel for Performance*
    - 7.2.1 *Set and monitor performance quality standards*
    - ➔ **7.2.2 Conduct employee performance reviews**
    - 7.2.3 *Manage difficult employees*
  - 7.3 *How to ensure personnel have appropriate skills and knowledge*
  - 7.4 *How to hire personnel*

## 7.2.2 Conduct employee performance reviews

**Task description** Formal performance reviews – whether interim or final – give you an opportunity to give employees feedback on their performance, including how well they are meeting performance expectations; and to provide guidance on how they can improve performance.

**Terminology** The table below defines terms you should know in order to conduct employee performance reviews.

Term	Definition
APF	Appropriated Funds
CSA	Command Staff Advisor
CSC HR	Community Services Command Human Resources
EARS	Excellence, Achievement, and Recognition System
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
SME	Subject Matter Expert

## 7.2.2 Conduct employee performance reviews

### Resources

The table below describes resources that may help you to conduct employee performance reviews.

Resource	Location
CSA	As locally determined.
Coast Guard Nonappropriated Fund (NAF_ Personnel Manual, OCMDTINST M12271.1 (series)	CG Portal
Personnel Manual, COMDTINST M1000.6 (series)	CG Portal
CSC HR	Chesapeake, VA
Excellence, Achievement, Recognition System (EARS), COMDTINST M12430.6 (series)	CG Portal
Civilian Personnel Actions: Discipline, Performance, Adverse Actions Appeals, and Grievances, COMDTINST M12750.4 (series)	CG Portal

### Before you begin

Here are some things to consider before you conduct employee performance reviews.

1. Review the tasks and outputs required of each position within your MWR program.
2. Review the policies, rules, and directives governing the managing of your employees.

### When to start

Typically, you will set goals and objectives for each employee, with his/her input, in a written performance plan at least annually, at the beginning of the review cycle. You will then review these performance plans with the employee at least four times per year:

1. During the beginning of the evaluation period.
2. An interim, progress report.
3. A progress review about four months before the end of the evaluation period.
4. An end-of-year evaluation of goals.

Employees under the EARS system actually receive two interim progress reviews. An end-of-year evaluation of record will follow at the end of the year when the cycle begins once again.

## 7.2.2 Conduct employee performance reviews

### Guidelines and cautions

Here are some things to consider when you conduct employee performance reviews.

1. Opportunities to provide feedback are not limited to formal performance reviews. For example, acknowledge excellent performance in timely manner at regular all-hands meetings and through awards and recognition. Make corrections to performance as they occur and are needed.
2. Any employee work performance that is below expectations must be corrected early on in the evaluation cycle. Early documentation of performance issues is critical when taking adverse personnel actions.
3. The unit Personnel Officer, your CSA, or the CSC HR staff, and your supervisor are resources for you. Solicit their assistance and insights in dealing with any personnel that fail to meet performance expectations.
4. Keep your chain of command "in the loop" of any potential adverse personnel actions.
5. Personnel management is a highly technical field. Failure to follow the rules when taking adverse personnel actions may have legal implications for the Coast Guard, your command, and you!

### Procedures

The steps below describe how to conduct employee performance reviews.

Step	Action
1	Schedule the employee performance review meeting.
2	Review employee performance against the goals, objectives, and criteria established in the employee's annual performance plan (identified at the beginning of the review cycle), and against the performance notes you collected over the course of the previous period.
3	Solicit feedback on the employee's performance from other supervisors the employee supports, if appropriate.
4	Assign the appropriate performance standard ("Exceeds," "Meets," or "Fails"), or other criteria established on the evaluation tool, to each goal/objective.
5	Conduct the employee performance review, reviewing employee performance against goals and objectives established in the initial meeting, assigning performance standard as either "Exceeds," "Meets," or "Fails," or other criteria established on the evaluation tool.
6	Solicit employee input and comments.
7	Incorporate employee input into the final employee performance review documentation.
8	Have the employee sign the evaluation tool.
9	Process the document in accordance with the procedures established at the unit.

## 7.0 Personnel Management

### 7.1 How to establish work schedules

### 7.2 How to Manage Personnel for Performance

#### 7.2.1 Set and monitor performance quality standards

#### 7.2.2 Conduct employee performance reviews



#### **7.2.3 Manage difficult employees**

### 7.3 How to ensure personnel have appropriate skills and knowledge

### 7.4 How to hire personnel

## 7.2.3 Manage difficult employees

### Task description

Employees whose performance is consistently below standards, or who habitually do not conform to the policies and procedures within the workplace, are detrimental to the efficient operation of your MWR program and your ability to provide quality programs to your patrons. The conduct and actions of these employees must be addressed and corrected.

### Terminology

The table below defines terms you should know in order to manage difficult employees.

Term	Definition
APF	Appropriated Funds
CSA	Command Staff Advisor
CSC HR	Community Services Command Human Resources
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
SME	Subject Matter Expert

## 7.2.3 Manage difficult employees

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### Resources

The table below describes resources that may help you manage difficult employees.

Resource	Location
CSA	As locally determined
Coast Guard Nonappropriated Fund (NAF Personnel Manual, COMDTINST M12271.1 (series)	CG Portal
Personnel Manual, COMDTINST M1000.6 (series)	CG Portal
CSC HR	Chesapeake, VA
Excellence, Achievement, Recognition System (EARS), COMDTINST M12430.6 (series)	CG Portal
Civilian Personnel Actions: Discipline, Performance, Adverse Actions Appeals, and Grievances, COMDTINST M12750.4 (series)	CG Portal

---

### Before you begin

Here are some things to consider before you manage difficult employees.

1. Ensure that all employees know and understand what is expected of them at work. This can be accomplished through giving the employee a copy of your rules and regulations, reviewing them with the employee and having them attest in writing that they understand and will follow these rules.
  2. Review the outputs and tasks of positions within your MWR program.
  3. Review the policies, rules, and directives governing the managing of your employees.
- 

### When to start

You observe behavior that does not conform to reviewed performance standards or to reviewed rules and regulations.

---

## 7.2.3 Manage difficult employees

---

### Guidelines and cautions

Here are some things to consider when you manage difficult employees.

1. Any employees' work performance that is below expectations must be corrected as close to the actual infraction as possible. Employees must be given the chance to correct work performance issues. Early and specific documentation of performance issues is critical if the need to take adverse personnel action arises.
  2. The unit Personnel Officer, your CSA or the CSC HR staff, and your supervisor are resources for you. Solicit their assistance and insights in dealing with any personnel that fail to meet performance expectations.
  3. Keep your chain of command "in the loop" of any potential adverse personnel actions.
  4. Personnel management is a highly technical field. Failure to follow the rules when taking adverse personnel actions may have legal implications for the Coast Guard, your command, and you!
- 

### Procedures

The steps below describe how to manage difficult employees.

Step	Action
1	Determine if the problem is performance-related or disciplinary in nature and address appropriately.
2	Seek guidance from your supervisor.
3	Consult with the appropriate HR staff.
4	Determine the best course of action to remedy the situation.
5	Execute the course of action based on the concurrence of the supervisor and the appropriate HR staff.

---

7.0 *Personnel Management*

7.1 *How to establish work schedules*

7.2 *How to Manage Personnel for Performance*

➔ **7.3 *How to ensure personnel have appropriate skills and knowledge***

7.4 *How to hire personnel*

## 7.3 How to Ensure Personnel Have Appropriate Skills and Knowledge

### Course Introduction

As a manager, you also develop people. Employees seek opportunities to develop their skills and knowledge to perform their jobs better and to have access to new opportunities.

### Instructional objectives

This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Facilitate access to training and professional development opportunities	<p>4. Specify beneficial results to the organization that accrue from providing employees with training and professional development opportunities for.</p> <p>5. Weigh considerations that indicate relevant professional development opportunities for their personnel.</p>



7.0 *Personnel Management*

7.1 *How to establish work schedules*

7.2 *How to Manage Personnel for Performance*

7.3 *How to ensure personnel have appropriate skills and knowledge*

➔ **7.3.1 Facilitate access to training and professional development opportunities**

7.4 *How to hire personnel*

## 7.3.1 Facilitate access to training and professional development opportunities

---

### Task description

Training serves two useful purposes:

1. Improves employee performance by closing gaps in employee skills and knowledge.
2. Provides personal development opportunities that can help the employee grow, improving the workplace climate.

This task concerns how to provide access to, or funding for, such development opportunities. While there are some similarities, this task does not focus on how to help staff maintain specific certifications (such as CPR) or attend mandated training (such as sexual harassment prevention).

---

## 7.3.1 Facilitate access to training and professional development opportunities

### Terminology

The table below defines terms you should know in order to facilitate access to training and professional development opportunities.

Term	Definition
MT	Mandated Training
ALCGPSC	A Coast Guard general message that originates from the Personnel Service Center and which passes information of relevance to the field in the personnel service line.
ALCOAST	A Coast Guard general message that originates from Coast Guard Headquarters, and which passes information of relevance to all field commands.
APF	Appropriated Funds
CSA	Command Staff Advisor
CSC HR	Community Services Command Human Resources
KSE	Knowledge, Skills, and Experience
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
OPF	Official Personnel File
PD	Position Description
SKE	Skills, Knowledge, and Experiences
TA	Tuition Assistance

### Resources

The table below describes resources that may help you facilitate access to training and professional development opportunities.

Resource	Location
CSA	Local location as determined
CSC HR	Chesapeake, VA.
ALCGPSCs/ALCOASTs	As released
Unit Training Officer	As identified

## 7.3.1 Facilitate access to training and professional development opportunities

---

### Before you begin

Here are some things to consider before you facilitate access to training and professional development opportunities.

1. Explore whether there is a discrepancy between your staff's PDs and their skills, knowledge, and experience.
  2. Familiarize yourself with your staff's interests and with areas that need improvement.
- 

### When to start

Three common triggers may prompt you to look into facilitating access to training and professional development opportunities.

1. Annual performance reviews and indirect cues may draw your attention to employee performance problems related to their lack of skills and knowledge.
  2. Changes in the technical competencies required to perform job assignments that are mandated from outside sources, such as food server certifications.
  3. The employee inquires about professional development opportunities.
- 

### Guidelines and cautions

Here are some things to consider when you facilitate access to training and professional development opportunities.

1. Military members assigned to MWR may not have a skill set that directly relates to the KSEs required of their job.
  2. Contact the appropriate HR staff for guidance on providing time off for the employee to take advantage of training opportunities.
  3. Coast Guard funding may not be available for personal development opportunities that do not apply to the requirements of an employee's PD.
  4. Institutions within local communities typically offer many free or low-cost personal development programs and opportunities.
  5. NAF TA is only available for job-related college courses.
  6. Most employees want to grow professionally. Expect that there is a good chance that they will eventually depart for a position with more responsibility and pay. This is part of a cycle of ever-changing personnel for you to supervise, coach, and support!
-

## 7.3.1 Facilitate access to training and professional development opportunities

### Procedure

The steps below describe how to facilitate access to training and professional development opportunities.

Step	Action
1	Determine what funds may be available to assist the employee through consultation with CSC HR, CSA, or unit Training Officer.
2	Determine how to access any potential funding with assistance of the appropriate HR advisor.
3	Help the employee identify appropriate training or other professional development sources.
4	Contact the appropriate HR advisor for guidance on how to submit requests for training.
5	Assist the employee in submitting the required training request through the chain of command.
6	Assist the employee in registering, if required.
7	Determine payment method. Common payment methods may include <ul style="list-style-type: none"> <li>a. Purchase request</li> <li>b. Government credit card</li> <li>c. TA</li> <li>d. Employee.</li> </ul>
8	Assist the employee in ensuring that all payment documentation for training has been submitted, if Coast Guard funds are used.
9	Record certification of training completion in the employee's official personnel file either with the CSC HR or with the CSA.
10	Get feedback from the employee on the value of the training, for future use.
11	Have the employee share what has been learned with other staff members.

- 7.0 *Personnel Management*
  - 7.1 *How to establish work schedules*
  - 7.2 *How to Manage Personnel for Performance*
  - 7.3 *How to ensure personnel have appropriate skills and knowledge*
  - ➔ 7.4 *How to hire personnel*

## 7.4 How to hire personnel

### Course Introduction

Hiring personnel requires that you define the skills and knowledge of an open position and also navigate highly regulated and potentially complicated process that has legal implications and also can affect your group's mission performance.

### Instructional objectives

This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Prepare a written job description for a specified position	<ul style="list-style-type: none"> <li>6. Identify the guidelines that are used for various positions (new civilian, existing civilian, new military).</li> <li>7. Find the correct classification for sample, new positions.</li> <li>8. Evaluate the adequacy of a job description.</li> <li>9. Adapt existing job descriptions to reflect the needs of a position at their own units.</li> </ul>
Conduct interviews of job candidates	<ul style="list-style-type: none"> <li>10. Identify qualified candidate to interview for a position, given sample resumes (or list of qualifications) and a detailed position description.</li> <li>11. Explain why an interview panel is required and beneficial.</li> <li>12. Develop (or identify) a set of interview questions that elicit skill and experience with key position requirements.</li> <li>13. Identify questions that may not be asked in an interview situation.</li> <li>14. Develop scoring criteria against which interviewee responses can be rated.</li> </ul>
Select candidate for hire	<ul style="list-style-type: none"> <li>15. Define "job offer."</li> <li>16. Correctly sequence the steps in the "Select a candidate for hire" process.</li> <li>17. Define "due diligence" in relation to selecting a candidate for hire.</li> <li>18. Determine starting pay for NAF position, in accordance with Chapter 4 of the Coast Guard Nonappropriated Fund (NAF) Personnel Manual, COMDTINST M12271.1 (series).</li> </ul>

- 7.0 Personnel Management
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- ➔ **7.4.1 Prepare a written job description for a specified position**
- 7.4.2 Conduct interviews of job candidates
  - 7.4.3 Select candidate for hire

## 7.4.1 Prepare a written job description for a specified position

**Task description** In order to fulfill your responsibilities in the delivery and oversight of the MWR program, you will need to hire employees, both military and civilian, APF or NAF. Hiring the best-qualified applicant for any job begins with an accurate position description.

**Terminology** The table below defines terms you should know in order to prepare a written job description for a specified position.

Term	Definition
APF	Appropriated Funds
CSA	Command Staff Advisor
CSC HR	Community Services Command Human Resources
NAF	Nonappropriated Funds
PA	Personnel Assistant
PD	Position Description
SF-52	Request for Personnel Action
SME	Subject Matter Expert

## 7.4.1 Prepare a written job description for a specified position

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### Resources

The table below describes resources that may help you prepare a written job description for a specified position.

Resource	Location
Request for Personnel Action SF-52	CG Portal
Coast Guard Nonappropriated Fund (NAF) Personnel Manual, COMDTINST M12271.1 (series)	CG Portal
Grade Evaluation Guides	<a href="http://www.opm.gov">www.opm.gov</a>
Position Classification Flysheets	<a href="http://www.opm.gov">www.opm.gov</a>
Civil Position Classification Manual, COMDTINST M12510.6 (series)	CG Portal
NAF Standard Position Guide	CSC HR

### Before you begin

Here are some things to consider before you prepare a written job description for a specified position.

1. Identify your
  - a. PA in the CSC HR system
  - b. CSA for any APF civilian employees
  - c. Point of contact at your command that can assist you with any military personnel resource needs.
2. Confirm that funding is or will be available to cover all personnel expenses associated with a new position.

### When to start

Review of job descriptions is really a continual process. You should periodically review the job descriptions for all of your employees to ensure that what they are doing reconciles with it, so that any differences may be addressed. Otherwise, this process starts when you have new work to be completed and need to hire additional staff.

## 7.4.1 Prepare a written job description for a specified position

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### Guidelines and cautions

Here are some things to consider when you prepare a written job description for a specified position.

1. Do not bypass the formal hiring process, which ensures that the applicant's qualifications form the basis of all hiring decisions.
  2. Expect to rely on SMEs for assistance in identifying and hiring APF and NAF personnel because the hiring rules governing both are technical, complex and may differ. You may have to revise amended PDs to describe work that you can afford if an amended PD necessitates a change in pay grade and command cannot provide offsets to cover the increased expense.
-



## 7.4.1 Prepare a written job description for a specified position

### Procedure

The steps below describe how to prepare a written job description for a specified position.

Step	Action								
1	Contact the appropriate command support staff for guidance on the submission format and process.								
2	Contact other commands that accomplish similar work with employees to obtain copies of current PDs to use as a benchmark.								
3	Describe the work that needs to be accomplished in detail, using Position Classification Guides and Grade Evaluation Guides for assistance.								
4	<table border="1"> <tr> <th>If Position is</th><th>Then Consult</th></tr> <tr> <td>NAF</td><td>CSC, HR PA</td></tr> <tr> <td>APF</td><td>CSA</td></tr> <tr> <td>Military</td><td>Local command point of contact</td></tr> </table>	If Position is	Then Consult	NAF	CSC, HR PA	APF	CSA	Military	Local command point of contact
If Position is	Then Consult								
NAF	CSC, HR PA								
APF	CSA								
Military	Local command point of contact								
5	<table border="1"> <tr> <th>If Position is</th><th>Then</th></tr> <tr> <td>New (civilian)</td><td>           a. Draft a new PD as relevant for a NAF or APF employee by following the guidance provided by the appropriate HR staff.            b. For NAF positions see Chapter 5, CIM 12271.1 (series) for procedures on classifying new positions.            c. Fill out SF-52 for civilian employee actions.         </td></tr> <tr> <td>Existing (civilian)</td><td>           a. Update the existing job description as needed, including pay level, based on the work that you described and the guidance obtained from the appropriate HR staff.            b. For NAF positions, review the NAF Standard Position Guide for NAF position descriptions.            c. Fill out the SF-52 for civilian employee actions.         </td></tr> <tr> <td>New (military)</td><td>Work with your chain of command to forward your personnel resource needs to your unit's program manager for consideration.</td></tr> </table>	If Position is	Then	New (civilian)	a. Draft a new PD as relevant for a NAF or APF employee by following the guidance provided by the appropriate HR staff. b. For NAF positions see Chapter 5, CIM 12271.1 (series) for procedures on classifying new positions. c. Fill out SF-52 for civilian employee actions.	Existing (civilian)	a. Update the existing job description as needed, including pay level, based on the work that you described and the guidance obtained from the appropriate HR staff. b. For NAF positions, review the NAF Standard Position Guide for NAF position descriptions. c. Fill out the SF-52 for civilian employee actions.	New (military)	Work with your chain of command to forward your personnel resource needs to your unit's program manager for consideration.
If Position is	Then								
New (civilian)	a. Draft a new PD as relevant for a NAF or APF employee by following the guidance provided by the appropriate HR staff. b. For NAF positions see Chapter 5, CIM 12271.1 (series) for procedures on classifying new positions. c. Fill out SF-52 for civilian employee actions.								
Existing (civilian)	a. Update the existing job description as needed, including pay level, based on the work that you described and the guidance obtained from the appropriate HR staff. b. For NAF positions, review the NAF Standard Position Guide for NAF position descriptions. c. Fill out the SF-52 for civilian employee actions.								
New (military)	Work with your chain of command to forward your personnel resource needs to your unit's program manager for consideration.								
6	Submit the proposed PD (and SF-52 for civilian positions) through your unit's chain of command to the appropriate HR support staff for classification and follow-up actions such as advertisement, recruitment, etc., if the position is approved.								

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    - 7.4.1 Prepare a written job description for a specified position
    - ➔ **7.4.2 Conduct interviews of job candidates**
    - 7.4.3 Select candidate for hire

## 7.4.2 Conduct interviews of job candidates

**Task description** Hiring the right person for the right job is critical to the success of your MWR program. Interviewing potential candidates gives you important information to help you find the right person to be a member of your team.

**Terminology** The table below defines terms you should know in order to conduct interviews of job candidates.

Term	Definition
APF	Appropriated Funds
CSA	Command Staff Advisor
CSC HR	Community Services Command Human Resources
Interview panel	The individual(s) that will make the hiring recommendations.
NAF	Nonappropriated Funds
PA	Personnel Assistant
PD	Position Description

## 7.4.2 Conduct interviews of job candidates

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### Resources

The table below describes resources that may help you conduct interviews of job candidates.

Resource	Location
Coast Guard Nonappropriated Fund Personnel Manual, COMDTINST M12271.1 (series)	CG Portal
CSC HR	Chesapeake, VA
CSA	As determined for unit support

### Before you begin

Designate the hiring official, the person who will have the authority to approve the hiring of the candidate.

### When to start

Either your CSA or CSC HR will submit to you a list of candidates and their applications for your hiring consideration.

### Guidelines and cautions

Here are some things to consider to conduct interviews of job candidates.

1. Consult your CSA and CSC HR before beginning your interviews and throughout the interview process for special knowledge they can share. For example, HR can clarify what types of questions CANNOT be asked because they may be considered discriminatory.
2. Keep all documentation that you develop throughout the interview process so that you can support your hiring decision in the event the hiring decision is contested.
3. Do not rush to fill a position just because you have a list of potential candidates. If you do not identify an appropriate candidate from the list you were given, you can request that the position be re-advertised if you can explain why the identified, qualified candidates are not the best fit for your organization.
4. Consider diversity in your interview panel.
5. Telephone interviews may be an option to minimize the cost of bringing the interviewee to your worksite; however, they are more difficult than face-to-face interviews.

## 7.4.2 Conduct interviews of job candidates

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### Procedure

The steps below describe how to conduct job candidate interviews.

Step	Action
1	Select the interview panel.
2	Review the position requirements with the interview panel.
3	With the interview panel, determine which applicants to interview, based on their qualifications as they relate to the position description.
4	Determine interview date and time slots with panel.
5	Schedule interview dates and times with candidates.
6	Issue a copy of the PD and copies of each interviewee's application package to each member of the interview panel for review prior to the interview.
7	Solicit guidance from the appropriate HR staff (APF or NAF) regarding interview protocols.
8	Develop a set of interview questions.
9	Develop scoring criteria against which you will rate and rank interviewee responses to the questions.
10	Review required interview guidelines with interview panel.
11	Ask each applicant the written interview questions verbatim.
12	Request permission to contact references during the interview.
13	After all interviews have been conducted, discuss the candidates with the interview panel, and determine the best candidate for the position.
14	Seek approval of the candidate from the hiring official.

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    - 7.4.2 Conduct interviews of job candidates
    - ➔ 7.4.3 Select candidate for hire

## 7.4.3 Select a candidate for hire

**Task description** Now that you have determined who the best candidate is to be a member of your team, you have to make arrangements to offer the position to the candidate.

**Terminology** The table below defines terms you should know to select a candidate for hire.

Term	Definition
CSC HR	Community Services Command Human Resources
CSA	Command Staff Advisor
Job offer	The compensation and related terms of employment that will be offered to the selected candidate.
NAF	Nonappropriated Funds
PA	Personnel Assistant

**Resources** The table below describes resources that may help you select a candidate for hire.

Resource	Location
CSA	As directed for your AOR
CSC HR	Chesapeake, VA

## 7.4.3 Select a candidate for hire

### Before you begin

Consider the following before you select a candidate for hire.

1. Ensure that the hiring official has approved the candidate chosen by the interview panel.
2. Ensure that all references have been contacted and that due diligence has been conducted on the selected candidate.

### When to start

You have concluded interviewing all candidates and have referred a candidate to the hiring official who has approved the selected candidate.

### Guidelines and cautions

Here are some things to consider when you select a candidate for hire.

1. The hiring official is the only person who has authority to make the job offer to the selected candidate. If you are not the hiring official, you are only authorized to refer the selected candidate to the hiring official.
2. Candidates will often want to negotiate items such as pay, benefits, or reporting date. Be flexible to the extent that you can; however, be prepared to reject negotiations and select another candidate.
3. For NAF positions, set starting pay in accordance with Chapter 4 of the Coast Guard Nonappropriated Fund (NAF) Personnel Manual, COMDTINST M12271.1 (series).
4. For APF positions, starting pay information will be provided to you by your CSA.

### Procedure

The steps below describe how to select a candidate for hire.

Step	Action						
1	Review interview notes with the interview panel.						
2	Conduct due diligence, including checking all references.						
3	Solicit guidance from the appropriate CSA or the CSC HR about how to forward the hiring package to the hiring official.						
4	Obtain approval from the hiring official to have the selected candidate offered the position.						
5	<table><tr><th>If you are</th><th>Then</th></tr><tr><td>The hiring official</td><td>Extend the job offer to the candidate.</td></tr><tr><td>Not the hiring official</td><td>Direct the appropriate HR staff to extend the job offer to the candidate.</td></tr></table>	If you are	Then	The hiring official	Extend the job offer to the candidate.	Not the hiring official	Direct the appropriate HR staff to extend the job offer to the candidate.
If you are	Then						
The hiring official	Extend the job offer to the candidate.						
Not the hiring official	Direct the appropriate HR staff to extend the job offer to the candidate.						



# 8.0 Curriculum: Program Administration

*Student Manual*



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





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# 8.0 Program Administration

## Curriculum Introduction

The scope of the Program Administration curriculum is quite vast. This curriculum clearly expresses the diversity of the MWR Director job. It covers safety; aquatics; food and beverage; gambling/games of chance; commercial sponsorships; event coordination; and equipment management. Indeed, the job aids may not be a very accurate term for the aids that accompany each module. Many may more properly be termed “instructional-aids” because they will provide you with a point of departure for in-class discussions.

The job aids are divided among the following groups:

1. How to maintain safe and updated facilities
2. How to manage aquatic facility operations
3. How to manage food and beverage operations
4. How to administer games of chance
5. How to administer NMPS
6. How to manage variable income streams
7. How to procure items and manage them
8. How to coordinate MWR events

- 8.0 *Program Administration*
- ➔ **8.1 *How to maintain safe and updated facilities***
- 8.2 *How to manage aquatic facility operations*
- 8.3 *How to manage food and beverage operations*
- 8.4 *How to administer games of chance*
- 8.5 *How to administer NMPS (optional)*
- 8.6 *How to manage variable income streams*
- 8.7 *How to procure items and manage them*
- 8.8 *How to coordinate MWR events*

## 8.1 How to maintain safe and updated facilities

### Course Introduction

Facilities require upkeep and require that you collaborate with others. You use subject matter experts to lend their insights to help you evaluate the facility safety. Volunteers available through the self-help programs can also make the difference. As you might expect there are certain restrictions and suggestions that guide your interactions and requests of both groups.

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Administer MWR safety program	Determine which types of safety inspections require an SME and which might be delegated with the guidance of an SME-developed checklist.
Administer MWR self-help program	<ol style="list-style-type: none"> <li>1. Recognize circumstances appropriate for use of the MWR self-help program.</li> <li>2. Recognize under what circumstances MWR self-help programs can be completed with the help of military and non-military personnel or undertaken as a team or community building activity</li> </ol>

- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
    - ➔ **8.1.1 Administer MWR safety program**
      - 8.1.2 Administer MWR self-help program
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*
  - 8.6 *How to manage variable income streams*
  - 8.7 *How to procure items and manage them*
  - 8.8 *How to coordinate MWR events*

## 8.1.1 Administer MWR safety program

**Task description** Given the diversity of MWR facilities and services and the inherent risk in the programs and activities that MWR provides its patrons, safety is a broad, complex issue. Safe MWR facilities, programs, and activities are of the utmost importance in providing a safe, enjoyable environment to both your patrons and your employees. Safety is an ongoing, daily, responsibility. There may be times by established policies that required safety inspections must be conducted, but you must ingrain an acute attention to safety in your everyday operations.

**Terminology** The table below defines terms you should know to administer the MWR safety program.

Term	Definition
COMDT (CG- 11)	Director of Health and Safety
HSWL SC	Health Safety Work Life Service Center
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
SME	Subject Matter Expert (the expert in a given discipline)
USAT	Unit Safety Assessment Tool

## 8.1.1 Administer MWR safety program

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### Resources

The table below describes resources that may help you administer the MWR safety program.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Food Service Sanitation Manual, COMDTINST M6240.4 (series)	CG Portal
Safety and Environmental Health Manual, COMDTINST 5100.47 (series)	CG Portal
HSWL SC Staff	Unit Directory
Unit Directives	Local Command Files
Unit Safety Assessment Tool	CG Portal

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### Before you begin

Here are some things to consider before you administer the MWR safety program.

1. Identify unit SME(s) with the technical competencies you need to inspect your facilities and programs for safety-related concerns. Personnel may include the unit safety officer, facilities engineers, or local HSWL (Health Safety Work Life) staff.
  2. With the guidance of SMEs, develop safety-related checklists that can be used when the SMEs are not available. This will enable anyone without the technical competencies of the SME to perform an adequate inspection in the event the SME is not available.
  3. Obtain a copy of the last USAT and a blank copy of use. Also Greg, please amend IG to reflect this guidance from ALCOAST 451/11.
- 

### When to start

There are two types of scheduled safety inspections of MWR facilities.

1. Annual safety inspection shall be conducted by SME(s)/command.
  2. Quarterly safety inspections, which should be conducted by an SME but can be conducted by someone without such a level of technical expertise.
-

## 8.1.1 Administer MWR safety program

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### Guidelines and cautions

Here are some things to consider when you administer the MWR safety program.

1. Promoting effective safety requires collaboration with other interested parties including:
    - a. Members of the unit safety council
    - b. Staff of the HSWL SC and COMDT (CG- 11) who have Coast Guard organizational responsibilities for safety
    - c. Building safety coordinators or individuals who have specific technical competencies in developing additional safety checklists.
  2. Consider training members of your staff to develop safety-related competencies.
- 

### Procedure for Quarterly Inspections

The steps below describe how to administer the MWR safety program.

Step	Action
1	Review the most current safety inspection that you have on file for the facility, activity, or program.
2	If depending on an SME to conduct safety inspection, send reminder to SME.
3	Use safety checklists as a detailed guide to conduct safety inspections.
4	Document all findings.
5	Take corrective actions. Options include: <ol style="list-style-type: none"><li>a. Fix issue</li><li>b. Shut down facility if safety concerns pose an unacceptable risk to employees or patrons that cannot be resolved</li><li>c. Implement short-term fix while pursuing long-term corrective action, for example, direct staff to post an OUT OF ORDER sign.</li></ol>
6	Document corrective actions taken.
7	Advise the command on the status of safety inspections and discrepancy resolution.
8	Maintain safety files and supporting documentation.
9	Follow up on pending discrepancies in timely manner.

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## 8.0 Program Administration

### 8.1 How to maintain safe and updated facilities

#### 8.1.1 Administer MWR safety program



#### 8.1.2 Administer MWR self-help program

### 8.2 How to manage aquatic facility operations

### 8.3 How to manage food and beverage operations

### 8.4 How to administer games of chance

### 8.5 How to administer NMPS (optional)

### 8.6 How to manage variable income streams

### 8.7 How to procure items and manage them

### 8.8 How to coordinate MWR events

## 8.1.2 Administer MWR self-help program

**Task description** The self-help program refers to improvements performed with volunteer labor. Examples include building a storage shed, painting an office, and installing a playground.

**Terminology** The table below defines terms you should know to administer the self-help program.

Term	Definition
FE	Facilities Engineering
JAG	Judge Advocate General (legal staff)
SME	Subject Matter Expert (the expert in a given discipline)

**Resources** The table below describes resources that may help you administer the self-help program.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal



## 8.1.2 Administer MWR self-help program

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**Before you begin**      Develop a listing of projects that could be accomplished through a self-help project within your MWR program.

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**When to start**      Identify incomplete projects and funding sources for necessary supplies and materials.

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**Guidelines and cautions**      Consult with the servicing JAG regarding the use of volunteers that are not military members.

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**Procedure**      The steps below describe how to administer the self-help program.

Step	Action
1	Seek approval from unit Commanding Officer and FE to use volunteers to complete the project.
2	Seek volunteers with technical competencies.
3	Schedule project completion date and time.
4	Obtain material and supplies needed for the project.
5	Monitor project progress.
6	Solicit input on project progress from the unit FE staff.
7	Gain approval from unit SME to use the completed facility.
8	Gain approval from unit Commanding Officer to use the completed facility.
9	Recognize volunteers appropriately.

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- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - ➔ **8.2 *How to manage aquatic facility operations***
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*
  - 8.6 *How to manage variable income streams*
  - 8.7 *How to procure items and manage them*
  - 8.8 *How to coordinate MWR events*

## 8.2 How to manage aquatic facility operations

**Course Introduction** This course surveys some of the issues to consider with this high-risk, maintenance intensive facility.

**Instructional objectives** This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Manage aquatic facility operations	<ol style="list-style-type: none"> <li>1. Describe key actions they can take at their unit to mitigate liability risks associated with managing aquatic facilities.</li> <li>2. Find additional sources of information related to managing aquatic facilities.</li> </ol>

- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - ➔ **8.2.1 *Manage aquatic facility operations***
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*
  - 8.6 *How to manage variable income streams*
  - 8.7 *How to procure items and manage them*
  - 8.8 *How to coordinate MWR events*

## 8.2.1 Manage aquatic facility operations

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**Task description** Those fortunate enough to have an aquatic facility know that they provide enjoyment to eligible patrons, but are expensive to operate and are high-risk MWR activities. The management and operation of aquatics facilities are complex and beyond the scope of this course.

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**Terminology** The table below defines terms you should know to manage aquatic facility operations.

Term	Definition
JAG	Judge Advocate General (legal staff)
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

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## 8.2.1 Manage aquatic facility operations

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### Resources

The table below describes resources that may help you manage aquatic facility operations.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a>
Safety and Occupational Health Manual, COMDTINST M5100.47 (series)	CG Portal

### Guidelines and cautions

Here are some things to consider when managing aquatic facility operations.

1. Comply with provisions found in statutes and regulations regarding the aquatics facility management, such as the Virginia Graeme Baker Act.
2. Maintain proper lifeguard staffing ratios, as required by current policies. If your aquatic facility operates without a lifeguard, you will need written command approval every year after a JAG review.
3. Develop a budget necessary for aquatic facility operations.
4. Receive written approval from the Commanding Officer for the “swim-at-own-risk” policy annually, if one is used, following annual JAG review.
5. Rely on consistent review of reports, measures, and checklists that indicate:
  - a. safety and compliance
  - b. water quality
  - c. facility inspections
  - d. compliance with emerging statutes and regulations
  - e. staff qualifications.

- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - ➔ **8.3 *How to manage food and beverage operations***
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*
  - 8.6 *How to manage variable income streams*
  - 8.7 *How to procure items and manage them*
  - 8.8 *How to coordinate MWR events*

## 8.3 How to manage food and beverage operations

### Course Introduction

The scope of this course is so vast, only some issues can be covered in the time allotted during the MWR Orientation workshop. In addition to the regulations for internal controls and safety, consider that the capacity of your facilities to stay profitable depends largely on your capacity to reflect a customer-centered orientation. What does 'customer service' look like in your organization?

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Manage food and beverage operations	<ol style="list-style-type: none"> <li>1. Differentiate between practices that reflect a customer service orientation and those that do not.</li> <li>2. Differentiate between practices and behaviors that reflect operations and behaviors that treat food and beverage operations as a business and those that do not.</li> <li>3. Describe consequences related to maintaining an equitable pricing structure.</li> <li>4. Describe the benefits of using internal controls to track data on successful operations and the risks associated with not following this practice.</li> <li>5. Identify indications of different types of risks and the best practices that mitigate those risks.</li> </ol>

- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*



#### **8.3.1 Manage food and beverage operations**

- 8.4 *How to administer games of chance*
- 8.5 *How to administer NMPS (optional)*
- 8.6 *How to manage variable income streams*
- 8.7 *How to procure items and manage them*
- 8.8 *How to coordinate MWR events*

## 8.3.1 Manage food and beverage operations

**Task description** Managing food and beverage operations is multi-faceted, highly labor intensive, and has many risks, including food safety, alcohol service, and cash handling. Food and beverage operations are complex; this brief document is only meant to survey some of the key issues related to this topic.

**Terminology** The table below defines terms you should know to manage food and beverage operations.

Term	Definition
CSC	Community Services Command
IMCEA	International Military Community Executives Association
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
NRA	National Restaurant Association
ORA	Operational Risk Assessment
Shrinkage	The loss of value of the assets in a business due to paper work errors, spoilage or internal or external theft.

## 8.3.1 Manage food and beverage operations

### Resources

The table below describes resources that may help you to manage food and beverage operations.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Nonappropriated Fund Internal Control/Audit Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a>
ORA	As conducted at the facility
MWR Professional Resources	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a>
Professional Organizations such as IMCEA, NRA, Catersource	

### Before you begin

Here are some things to consider before you manage food and beverage operations.

1. Confirm authorization from CSC to operate Category C food and beverage operations.
2. Confirm that you have a unit instruction on how you will operate Category C food and beverage operations, including serving alcohol.

### Guidelines and cautions

Here are some things to consider when you manage food and beverage operations.

1. Only military members with the Food Service Specialist rating are authorized to manage food and beverage operations.
2. Volunteers are not authorized by statute to perform a position whose description has a set, prevailing wage.
3. Stay on top of your staff's qualifications and competencies including topics such as:
  - a. Responsible alcohol service
  - b. Food sanitation
  - c. Food preparation
  - d. Portion control
  - e. Health and wellness
  - f. Menu development
  - g. Menu costing
  - h. Internal controls
  - i. NAF personnel management competencies
  - j. Basic business principles
  - k. Cash handling procedures.
4. MWR Managers must proactively institute practices that mitigate risks.

## 8.3.1 Manage food and beverage operations

### Additional concepts underlying successful operations

A successful food and beverage operation applies these concepts.

Concepts	Descriptions, Examples, and/or non-Examples
Personnel must be oriented towards customer service.	Customer service means demonstrating concern with meeting needs and expectations of all patrons so that they will come back. We will do anything for our customers except anything that would cause us to go out of business.
Food and beverage is a business.	Like any business, revenues from food and beverage operations must equal or, ideally, exceed expenses. A robust set of internal controls are vital to prevent shrinkage.
Pricing Structure	All customers must be charged the same fee for the same service.

### Operations indicators and measures

Many indicators and measures can predict or reflect the success of food and beverage service operations. Tracking such data can prompt corrective actions. The table below describes examples.

Arenas	Examples of Indicators and Measures
Legal risk management	<ol style="list-style-type: none"> <li>1. Food and Alcohol Certifications</li> <li>2. Availability of Documented Training</li> <li>3. Sanitation and Safety Reports</li> <li>4. Staff Competencies</li> </ol>
Financial risk management	<ol style="list-style-type: none"> <li>1. ORA Checklists</li> <li>2. Internal Control Audit Guide Checklists</li> <li>3. CPA-Engaged Financial audits</li> <li>4. Inventory and Cash Management</li> <li>5. Staff Competencies</li> </ol>
Client Satisfaction	<ol style="list-style-type: none"> <li>1. Customer Feedback</li> <li>2. Survey Cards</li> </ol>
Financial Solvency	<ol style="list-style-type: none"> <li>1. Budget to Actual Analyses</li> <li>2. Gross Profit Percentages to Sales</li> <li>3. Personnel Cost Percentages to Sales</li> <li>4. Net Profit Percentage to Sales</li> </ol>



- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - ➔ **8.4 *How to administer games of chance***
  - 8.5 *How to administer NMPS (optional)*
  - 8.6 *How to manage variable income streams*
  - 8.7 *How to procure items and manage them*
  - 8.8 *How to coordinate MWR events*

## 8.4 How to administer games of chance

### Course Introduction

The line between games of chance and gambling may seem complex. Learning the features that distinguish the two will help you broaden the types of events offered by your organization.

### Instructional objectives

This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Administer games of chance	<ol style="list-style-type: none"> <li>1. Determine whether proposed activities should be classified as games of chance.</li> <li>2. Modify proposed, illegal gambling activities to be acceptable games of chance.</li> </ol>

- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*



#### **8.4.1 Administer games of chance**

- 8.5 *How to administer NMPS (optional)*
- 8.6 *How to manage variable income streams*
- 8.7 *How to procure items and manage them*
- 8.8 *How to coordinate MWR events*

## 8.4.1 Administer games of chance

**Task description** Games of chance typically are considered gambling. Although they are not strictly prohibited from MWR programs, they are high-risk and are regulated by Federal and State statutes and regulations.

**Terminology** The table below defines terms you should know to administer games of chance.

Term	Definition
Games of chance	Another name for gambling. Every gambling activity is composed of three elements. (1) All participants are required to pay money (or other valuable consideration); (2) to take a chance; (3) to win a cash or non-cash prize. If any of the three elements are not satisfied, the activity is not a gambling activity. The Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series) describes gambling in more detail.
JAG	Judge Advocate General (legal staff)

## 8.4.1 Administer games of chance

### Resources

The table below describes resources that may help you administer games of chance.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
ORA	Operational Risk Assessment

### Before you begin

Know that any proposal for a game of chance will require review by the servicing JAG staff.

### When to start

You will typically start this task after being approached by a group asking for your assistance in conducting “games of chance.”

### Guidelines and cautions

Rules outside the Coast Guard that regulate games of chance cannot be waived and also apply to private associations operating within the unit.

### Procedure

The steps below describe how to administer games of chance.

Step	Action
1	Determine if the event planned meets with definition of “games of chance” as defined by Commandant policy.
2	Seek command approval to consult servicing JAG regarding a proposed gambling-like activity.
3	Submit the proposal details for the game of chance to the servicing JAG staff.
4	Use the legal opinion to develop a “Go/No Go” recommendation to the Commanding Officer.
5	Draft a memo for your files if the directive from the command counters the legal recommendation. It would be rare that this happens!
6	Execute the event in accordance with the approved plans, based on the Commanding Officer’s approval.

- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - ➔ **8.5 *How to administer NMPS (optional)***
  - 8.6 *How to manage variable income streams*
  - 8.7 *How to procure items and manage them*
  - 8.8 *How to coordinate MWR events*

## 8.5 How to administer NMPS

### Course Introduction

The Navy Motion Picture Service is in flux. New digital technologies and encryption methods will likely be introduced soon that may render some of these procedures irrelevant. Until then, however, the accompanying job aid should be self-explanatory.

### Instructional objectives

This course includes the following module and the corresponding instructional objective. Addressing this instructional objective will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Manage Navy Motion Picture Service (NMPS) account within AOR units	Describe the steps for managing NMPS accounts on AOR units

- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*



#### **8.5.1 Manage Navy Motion Picture Service (NMPS) account within AOR units**

- 8.6 *How to manage variable income streams*
- 8.7 *How to procure items and manage them*
- 8.8 *How to coordinate MWR events*

## 8.5.1 Manage Navy Motion Picture Service (NMPS) accounts on AOR units

**Task description** Movies are part of a program offered to Coast Guard units through a contract with the NMPS. This task describes practices for those MWR Directors who have an NMPS account at their command or have commands in their AOR that have NMPS accounts over which they have oversight responsibilities.

**Terminology** The table below defines terms you should know to manage NMPS accounts on AOR units.

Term	Definition
AOR	Area of Responsibility
CSC	Community Services Command
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NMPS	Navy Motion Picture Service

## 8.5.1 Manage Navy Motion Picture Service (NMPS) accounts on AOR units

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### Resources

The table below describes resources that may help to manage NMPS accounts on AOR units.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Direction provided by the Navy Motion Picture Service	As Provided
NMPS guidelines and policy	As Provided

### Before you begin

Familiarize yourself with current policies regarding the management and oversight of NMPS accounts.

### Guidelines and cautions

Here are some things to consider when managing MWR equipment.

1. NMPS cassettes are copyright protected and require strict accountability and control. Encrypted DVDs are not.
2. Units that are being decommissioned need to have their NMPS inventory returned to the NMPS before the decommissioning of the unit.
3. Changes in the NMPS program are expected as technology changes.

## 8.5.1 Manage Navy Motion Picture Service (NMPS) accounts on AOR units

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### Procedure

The steps below describe how to manage NMPS accounts on AOR units.

If	Then
Current Movie Officer is reassigned	<ol style="list-style-type: none"><li>1. Have a new Movie Officer designated in writing and ensure that he/she fully understands his/her responsibilities.</li><li>2. Review Movie Officer responsibilities with designee.</li><li>3. Conduct an inventory of the current movie inventory before the relief.</li></ol>
Navy NMPS program manager sends the command NMPS account inventories of movies for which the unit is accountable	Direct the Movie Officer(s) to complete inventories in accordance with NMPS policy.
Movies are lost.	Follow procedures described by Commandant policy.

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- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*
  - ➔ **8.6 *How to manage variable income streams***
  - 8.7 *How to procure items and manage them*
  - 8.8 *How to coordinate MWR events*

## 8.6 How to manage variable income streams

### Course Introduction

You run a business. This course elaborates on two ways that you can improve your “top-line.”

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Administer activity fees and charges for Category B and C activities	<ol style="list-style-type: none"> <li>1. Correct common errors on a completed activity budget.</li> <li>2. Recognize a budget that reflects a unit that operates self-sufficiently.</li> <li>3. Evaluate their income-expense ratios to determine whether operations generate “significant net profits” or are “self-sufficient.”</li> </ol>
Use commercial sponsorships	<ol style="list-style-type: none"> <li>1. Anticipate the costs and benefits associated with using commercial sponsorships for their unit’s MWR events.</li> <li>2. Describe the risks associated with commercial sponsorships and the guidelines to mitigate those risks.</li> </ol>



- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*
  - 8.6 *How to manage variable income streams*
    - ➔ **8.6.1 Administer activity fees and charges for Category B and C activities**
    - 8.6.2 *Use commercial sponsorships*
  - 8.7 *How to procure items and manage them*
  - 8.8 *How to coordinate MWR events*

## 8.6.1 Administer activity fees and charges for Category B and C activities

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**Task Introduction** This task includes setting fee and rate structures within the MWR program.

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**Terminology** The table below defines terms you should know to administer activity fees and charges for Category B and C activities.

Term	Definition
CSC	Community Services Command
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
Pro-forma income statement	A budget for the revenue and expenses for any MWR activity.
SOP	Standard Operating Procedures

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## 8.6.1 Administer activity fees and charges for Category B and C activities

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### Resources

The table below describes resources that may help you administer activity fees and charges for Category B and C activities.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
MWR Nonappropriated Fund Budget Guide	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a>
Nonappropriated Fund Internal Control/Audit Guide	MWR Professional Resources <a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a>
Local SOPs	Unit MWR Files

### Before you begin

Here are some things to consider before you administer activity fees and charges for Category B and C activities.

1. Have well-developed budgets for your MWR activities.
2. Review files to confirm CSC has authorized your command to operate existing Category C MWR activities conducted within your AOR.
3. Perform a price survey of comparable services offered in the local community.
4. Establish local SOPs for collecting, tracking, depositing, and auditing revenues.

### When to start

This is a continuous process. As the expenses within your MWR activities change, you will need to continually assess the fees and charges that you assess your patrons to ensure that they meet the needs of your MWR program.

## 8.6.1 Administer activity fees and charges for Category B and C activities

### Guidelines and cautions

Here are some things to consider when you administer activity fees and charges for Category B and C activities.

1. All customers must be charged the same fee for the same level of effort or service. The only price break should be a sliding fee scale that gives a price break to more junior personnel. Guests may be charged a higher fee.
2. Activities whose budgets indicate they will generate a net loss for the period covered in the budget beyond available program assets will require funds from other sources to offset the loss.
3. Fees should be benchmarked at 25% lower than fees charged in the community. Extraneous factors may interfere with your ability to charge fees at that level.
4. Because of the APF support that is authorized, Category B MWR Activities should not be budgeted or fees charged to generate significant net profits.
5. Category C Activities need to be self-sufficient; for example, revenues must at least cover all related expenses.
6. Fees in Category C MWR Activities need to be set at such a level that a net profit can at least generate sufficient funds to recapitalize the activity and for working capital within the MWR program.

### Procedure

The steps below describe how to administer activity fees and charges for Category B and C activities.

Step	Action
1	Determine the degree to which fee revenues will offset activity costs.
2	Establish the fee structure in order to match anticipated revenues from the pro forma income statement for the budgeted period.
3	Collect revenues in accordance with local SOP guidance and current directives.
4	Deposit revenues in accordance with current policy.
5	Monitor the cost versus benefits associated with the event or service.
6	Adjust fees and expenses accordingly.

- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*
  - 8.6 *How to manage variable income streams*
    - 8.6.1 *Administer activity fees and charges for Category B and C activities*
    - ➔ **8.6.2 Use commercial sponsorships**
    - 8.7 *How to procure items and manage them*
    - 8.8 *How to coordinate MWR events*

## 8.6.2 Use commercial sponsorships

**Task description** Commercial sponsorship can provide services, goods, equipment or even cash that can leverage scarce, nonappropriated and appropriated fund resources at the command. In return, MWR gives the sponsor an opportunity to advertise with MWR patrons.

**Terminology** The table below defines terms you should know to facilitate commercial sponsorships.

Term	Definition
APF	Appropriated Funds
NAF	Nonappropriated Fund
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

## 8.6.2 Use commercial sponsorships

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### Resources

The table below describes resources that may help you to facilitate commercial sponsorships.

Resource	Location
Commercial Sponsorship Desk Reference	<a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a>
Standard for Ethical Conduct, COMDTINST M5370.8 (series)	
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal

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### Before you begin

Even if not required of their position, MWR personnel involved with coordinating commercial sponsorships should take the online ethics course available through the Learning Portal.

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### When to start

Use commercial sponsorships when there is a need to leverage scarce APF and NAF within the MWR program for a specific event.

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### Guidelines and cautions

Here are some things to consider to facilitate commercial sponsorships.

1. Be aware that there are many potential risks; be sure to follow the guidelines cited in the Resources section.
  2. Anticipate the time required for legal review. Expect the process, from conception to execution, to take up to a year.
  3. Fulfill your contractual obligations! Commercial sponsorship is a contractual relationship to which you are a party.
  4. You may not be performing these procedures yourself. You may be advising and directing units in your AOR who, according to Commandant policy, require your expertise and direction to use the commercial sponsorship program.
-

## 8.6.2 Use commercial sponsorships

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### Procedure

The steps below describe how to facilitate commercial sponsorships.

Step	Action
1	Identify possible sponsorship needs based on anticipated budgets for proposed programs and events.
2	Create a mailing list of potential commercial sponsors. A good source would be your local telephone directory or current vendors.
3	Send a calendar of events to potential commercial sponsors, inviting their participation.
4	Follow up with potential sponsors or respond to their inquiries, appropriately.
5	Draft a commercial sponsorship contract for each sponsor based on the draft found in the MWR Manual.
6	Have a legal representative review the contract.
7	Have the document signed by all contractual parties.
8	Execute the provisions of the commercial sponsorship contract.
9	Follow-up with the sponsor(s) at the end of the event.

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- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*
  - 8.6 *How to manage variable income streams*
  - ➔ **8.7 *How to procure items and manage them***
  - 8.8 *How to coordinate MWR events*

## 8.7 How to procure items and manage them

### Course Introduction

This course addresses the MWR equipment lifecycle.

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Make purchases for MWR (Category A, B, C)	<ol style="list-style-type: none"> <li>1. Match procurement needs to the appropriate category based its definition in the MWR Manual.</li> <li>2. Differentiate between the policies for APF and NAF-supported procurements.</li> <li>3. Use the Oracle FAM property management system to make a purchase.</li> </ol>
Take custody of new MWR equipment (Category A, B, C)	<ol style="list-style-type: none"> <li>1. Evaluate whether an item should be included in the Oracle FAM system</li> <li>2. Record or otherwise update an item's status in Oracle FAM in accordance with command-approved processes.</li> <li>3. Review MWR property records.</li> <li>4. Perform inventories.</li> </ol>
Issue MWR equipment (Category A, B, C)	<ol style="list-style-type: none"> <li>1. Evaluate whether their unit's sign in/sign out process and procedures are in accordance with policy.</li> <li>2. Describe key features of policies such as the use agreement and their purpose.</li> <li>3. Determine whether their prices are set correctly and whether local fee collection process is in accordance with policy and guidelines.</li> <li>4. Determine whether the unit's regimen to maintain and inspect equipment is both adequate and in accordance with policy.</li> </ol>
Manage MWR rolling stock (Category A, B, C)	<ol style="list-style-type: none"> <li>1. Identify rolling stock characteristics (e.g. licensing, funding).</li> <li>2. Follow the process for licensing rolling stock.</li> </ol>

## 8.0 Program Administration

- 8.1 How to maintain safe and updated facilities
- 8.2 How to manage aquatic facility operations
- 8.3 How to manage food and beverage operations
- 8.4 How to administer games of chance
- 8.5 How to administer NMPS (optional)
- 8.6 How to manage variable income streams
- 8.7 How to procure items and manage them



### **8.7.1 Make purchases for MWR (Category A, B, C)**

8.7.2 Take custody of new MWR equipment (Category A, B, C)

8.7.3 Issue MWR equipment (Category A, B, C)

8.7.4 Manage MWR rolling stock (Category A, B, C)

8.8 How to coordinate MWR events

## 8.7.1 Make purchases for MWR (Category A, B, C)

**Task description** MWR services are made up of a complex mix of facilities, programs, and equipment funded with both APF and NAF. You will need to know how to make procurements and provide guidance as an SME to commands in your AOR.

**Terminology** The table below defines terms you should know to make purchases for MWR.

Term	Definition
APF	Appropriated Funds
NAF	Nonappropriated Funds
SME	Subject Matter Expert (the expert in a given discipline)
AOR	Area of Responsibility
ORACLE FAM	Official Coast Guard property management system that all property meeting certain criteria needs to be recorded for oversight and control purposes.
MWR program baseline standards	Established resource needs per command size for certain MWR activities.



## 8.7.1 Make purchases for MWR (Category A, B, C)

### Resources

The table below describes resources that may help you to make purchases for MWR.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual, COMDTINST M7010.5 (series)	CG Portal
Property Management Manual, COMDTINST 4500.5 (series)	CG Portal
Coast Guard Simplified Acquisition Handbook, COMDTINST M4200.13 (series)	CG Portal
Unit Storekeeper	As identified

### Before you begin

Here are some things to consider before you begin to make purchases for MWR.

1. Identify the staff at your command that will support you in making APF procurements.
2. Confirm that the NAF procurement official has been designated in writing.
3. Review the policies for APF and NAF-supported procurements and the differences between the two. Provide guidance to your staff and others within your AOR.
4. Make sure you have a process in place to ensure that property meeting the requirement for inclusion in the ORACLE FAM property management system can be identified and tracked from the Purchase Request to its receipt and possession by the property custodian.

### When to start

The need arises and you need goods and services within your MWR program.

## 8.7.1 Make purchases for MWR (Category A, B, C)

---

### Guidelines and cautions

Here are some things to consider when making purchases for MWR.

1. There are a number of policies and rules to follow with APF and NAF procurements. Among the most important is that you should never make a procurement without first obtaining proper authorization!
  2. Give your procurement staff as much lead time as possible, especially with APF.
  3. You must get CSC approval to purchase watercraft or vehicles. CSC will confirm that you will be able to obtain any required license plates and authorize you to use these items in your MWR program.
  4. Your role in the procurement process may change depending on whether the procurement is within your command or you are providing SME advice to units that you support.
  5. The use of NAF for Category A is not recommended.
- 

### Procedure

The steps below describe how to make purchases for MWR.

Step	Action
1	Match procurement needs to Category A and B MWR program baseline standards.
2	Review recommendations from the command and the command-approved morale committee.
3	Determine funding availability and sources, including appropriated and non-appropriated funds.
4	Determine if the MWR needs identified have been included in the approved annual MWR APF and NAF budgets.
5	Prepare the Purchase Request in accordance with relevant APF or NAF procurement policies, citing availability of funds and their source.
6	Submit procurement request to authorized contracting person.
7	Receive item(s).
8	Provide the receiving report to the contracting officer.
9	Record required property in ORACLE FAM, whether you do it yourself or submit it to someone else to perform.
10	Install and use procured items.
11	Maintain purchases in a safe condition, using either local resources or professional maintenance contracts, if applicable.

---

- 8.0 Program Administration
  - 8.1 How to maintain safe and updated facilities
  - 8.2 How to manage aquatic facility operations
  - 8.3 How to manage food and beverage operations
  - 8.4 How to administer games of chance
  - 8.5 How to administer NMPS (optional)
  - 8.6 How to manage variable income streams
  - 8.7 How to procure items and manage them
    - 8.7.1 Make purchases for MWR (Category A, B, C)
    - ➔ **8.7.2 Take custody of new MWR equipment (Category A, B, C)**
    - 8.7.3 Issue MWR equipment (Category A, B, C)
    - 8.7.4 Manage MWR rolling stock (Category A, B, C)
  - 8.8 How to coordinate MWR events

## 8.7.2 Take custody of new MWR equipment (Category A, B, C)

**Task description** All equipment, whether purchased with APF or NAF, requires an appropriate level of security and protection, just as equipment purchased to support any other Coast Guard function. This task explores those rules that govern the receipt and maintenance of MWR equipment. NOTE: This task does not include goods for resale or consumable supplies.

**Terminology** The table below defines terms you should know to take custody of new MWR equipment.

Term	Definition
APF	Appropriated Funds
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
ORACLE FAM	The official Coast Guard property management system
PR	Purchase Request

## 8.7.2 Take custody of new MWR equipment (Category A, B, C)

### Resources

The table below describes resources that may help you take custody of new MWR equipment.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Property Management Manual, COMDTINST 4500.5 (series)	CG Portal
Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual, COMDTINST M7010.5 (series)	CG Portal

### Before you begin

Here are some things to consider before you take custody of new MWR equipment.

1. Review the threshold which dictates an MWR item's requirements for inclusion in the ORACLE FAM system.
2. Review your command-approved process for tracking APF- or NAF-procured property into the ORACLE FAM system. If there is no process defined for NAF property, then draft procedures for command approval.
3. Review MWR property records.

### When to start

Purchased item is received at the command.

### Guidelines and cautions

Here are some things to consider when you take custody of new MWR equipment.

1. All paper from the procurement, including the receiving report, needs to be provided to the appropriate accounting office to ensure that the vendor can get paid in a timely manner.
2. Before the items are used, they must be inspected and verified to ensure that what was ordered was received in good working order.

## 8.7.2 Take custody of new MWR equipment (Category A, B, C)

### Procedure

The steps below describe how to take custody of new MWR equipment.

Step	Action						
1	Receive MWR purchases.						
	<table><tr><th>If Item</th><th>Then</th></tr><tr><td>Meets threshold for inclusion in the ORACLE FAM system</td><td>Properly record item into ORACLE FAM system</td></tr><tr><td>Does NOT meet threshold for inclusion in the ORACLE FAM system</td><td>Place the item in your inventory ensuring the adequate controls are in place to safeguard it from loss.</td></tr></table>	If Item	Then	Meets threshold for inclusion in the ORACLE FAM system	Properly record item into ORACLE FAM system	Does NOT meet threshold for inclusion in the ORACLE FAM system	Place the item in your inventory ensuring the adequate controls are in place to safeguard it from loss.
	If Item	Then					
Meets threshold for inclusion in the ORACLE FAM system	Properly record item into ORACLE FAM system						
Does NOT meet threshold for inclusion in the ORACLE FAM system	Place the item in your inventory ensuring the adequate controls are in place to safeguard it from loss.						
2	Properly safeguard MWR purchases.						
	<table><tr><th>If Item</th><th>Then</th></tr><tr><td>Meets threshold for inclusion in the ORACLE FAM system</td><td>Assign responsibility of item to appropriated MWR property custodian</td></tr><tr><td>Does NOT meet threshold for inclusion in the ORACLE FAM system</td><td>Ensure that the proper MWR manager takes receipt and properly stores the item for use.</td></tr></table>	If Item	Then	Meets threshold for inclusion in the ORACLE FAM system	Assign responsibility of item to appropriated MWR property custodian	Does NOT meet threshold for inclusion in the ORACLE FAM system	Ensure that the proper MWR manager takes receipt and properly stores the item for use.
	If Item	Then					
Meets threshold for inclusion in the ORACLE FAM system	Assign responsibility of item to appropriated MWR property custodian						
Does NOT meet threshold for inclusion in the ORACLE FAM system	Ensure that the proper MWR manager takes receipt and properly stores the item for use.						
3	Perform inventories as directed by Commandant policy, local directives, and the property officer.						

- 8.0 Program Administration
  - 8.1 How to maintain safe and updated facilities
  - 8.2 How to manage aquatic facility operations
  - 8.3 How to manage food and beverage operations
  - 8.4 How to administer games of chance
  - 8.5 How to administer NMPS (optional)
  - 8.6 How to manage variable income streams
  - 8.7 How to procure items and manage them
    - 8.7.1 Make purchases for MWR (Category A, B, C)
    - 8.7.2 Take custody of new MWR equipment (Category A, B, C)
    - ➔ **8.7.3 Issue MWR equipment (Category A, B, C)**
    - 8.7.4 Manage MWR rolling stock (Category A, B, C)
  - 8.8 How to coordinate MWR events

## 8.7.3 Issue MWR equipment (Category A, B, C)

**Task description** MWR facilities rent or allow patrons to check out, free of charge, a variety of equipment. You will oversee policies that are put in place in order to safeguard this MWR equipment.

**Terminology** The table below defines terms you should know when issue MWR equipment.

Term	Definition
APF	Appropriated Funds
JAG	Judge Advocate General (legal staff)
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds

## 8.7.3 Issue MWR equipment (Category A, B, C)

### Resources

The table below describes resources that may help you issue MWR equipment.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual	CG Portal
Property Management Manual, COMDTINST 4500.5 (series)	CG Portal
Command property guidance	Local Command Directives Library

### Before you begin

Develop or review unit guidance on checking out or using equipment purchased for your MWR program. Such policies and procedures will likely require.

1. Sign-out and sign-in logs for equipment and supplies if none exist.
2. Agreements that the patron must sign. The use of many types of MWR equipment and facilities will require the patron to sign an agreement approved by the servicing JAG. Such agreements must contain a hold harmless/indemnification clause.
3. MWR personnel who issue the equipment to inspect the equipment and to verify that it is in safe, usable order.

### When to start

When the unit procures equipment that it plans on renting to patrons or allowing patrons to check out free of charge.

### Guidelines and cautions

Here are some things to consider in order to issue MWR equipment.

1. Do not assume that people know how to competently use the equipment. Review your policies, such as those governing check-out procedures, on a regular basis, to make sure that patrons understand and can handle the risks associated with the use of this equipment or facility. Any agreements signed by the patron should also include a clause indicating the patron considers himself or herself competent to use the equipment safely and was instructed on its use prior to checking it out.
2. Remember that equipment must be disposed of in accordance with policy. To do otherwise is misuse!

## 8.7.3 Issue MWR equipment (Category A, B, C)

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**Procedure**

The steps below describe how to issue MWR equipment.

Step	Action
1	Assign responsible personnel to manage the equipment sign-in/sign-out process.
2	Review sign-in/sign-out procedures with the assigned personnel.
3	Review the use agreement with the patron and ensure that he/she understands and signs it.
4	Collect any fee or deposit from the patron.
5	Issue the equipment.
6	Inspect the equipment when returned by the patron. Require the patron to address any damage or loss.
7	Service the equipment to ensure that it is ready to be used by the next patron and place back in your inventory.
8	Maintain equipment per the manufacturer's recommendations.
9	Remove unsafe equipment from use until it has been repaired.
10	Dispose of outdated, unusable, or unsafe MWR property in accordance with policy.

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- 8.0 Program Administration
  - 8.1 How to maintain safe and updated facilities
  - 8.2 How to manage aquatic facility operations
  - 8.3 How to manage food and beverage operations
  - 8.4 How to administer games of chance
  - 8.5 How to administer NMPS (optional)
  - 8.6 How to manage variable income streams
  - 8.7 How to procure items and manage them
    - 8.7.1 Make purchases for MWR (Category A, B, C)
    - 8.7.2 Take custody of new MWR equipment (Category A, B, C)
    - 8.7.3 Issue MWR equipment (Category A, B, C)
    - ➔ **8.7.4 Manage MWR rolling stock (Category A, B, C)**
  - 8.8 How to coordinate MWR events

## 8.7.4 Manage MWR rolling stock (Category A, B, C)

**Task description** Rolling stock requires proper licensing to be used off the installation. DHS license plates are managed by the Shore Infrastructure and Logistics Center[SILC].

**Terminology** The table below defines terms you should know to manage MWR rolling stock.

Term	Definition
APF	Appropriated Funds
CSC	Community Services Command
DHS	Department of Homeland Security
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
Rolling stock	Anything with wheels that will be used off-installation and needs license plates. Examples include trailers, car dollies, vehicles, jet skis, log-splitters, and large BBQ grills.
SILC	Shore Infrastructure Logistics Center

## 8.7.4 Manage MWR rolling stock (Category A, B, C)

### Resources

The table below describes resources that may help you manage MWR rolling stock.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Coast Guard Nonappropriated Fund Instrumentalities (NAFI) Manual, COMDTINST M7010.5 (series)	CG Portal
Vehicle Manual, COMDTINST M11240.9 (series)	CG Portal

### Before you begin

Here are some things to consider before you manage MWR rolling stock.

1. Identify rolling stock currently in the MWR program to be licensed.
2. Confirm permission from CSC to have rolling stock as part of your MWR program.

### When to start

New stock is acquired or your existing stock requires updated licensing.

### Guidelines and cautions

Here are some things to consider to manage MWR rolling stock.

1. All rolling stock needs to be in safe, usable condition before it leaves the installation.
2. The use of rolling stock on roads off the installation is risky. In order to minimize their use, CSC generally discourages acquisition of NAF vehicles.
3. DHS license plates have expiration dates and can only be used on the piece of rolling stock for which they were issued.
4. The loss of a DHS license plate is a security breach that will need to be investigated.
5. DHS license plates only identify the rolling stock as one that belongs to the Government. It does not identify the source of funding for any approved liability claim associated with its use.

## 8.7.4 Manage MWR rolling stock (Category A, B, C)

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### Procedure to license current rolling stock

The steps below describe how to manage MWR rolling stock.

Step	Action
1	Identify appropriate APF or NAF funding source of the proposed rolling stock based on its intended use.
2	Submit a written request to the CSC that requests: <ul style="list-style-type: none"><li>a. Permission from CSC to procure the piece of rolling stock</li><li>b. Approval from CSC to license the new vehicle through SILC.</li></ul>
3	Procure new rolling stock in accordance with current APF or NAF procurement policies.
4	Submit the required licensing request package to the SILC through the CSC.

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- 8.0 Program Administration
  - 8.1 How to maintain safe and updated facilities
  - 8.2 How to manage aquatic facility operations
  - 8.3 How to manage food and beverage operations
  - 8.4 How to administer games of chance
  - 8.5 How to administer NMPS (optional)
  - 8.6 How to manage variable income streams
  - 8.7 How to procure items and manage them
  - ➔ 8.8 **How to coordinate MWR events**

## 8.8 How to coordinate MWR events

### Course Introduction

This course addresses major factors when planning and executing an MWR event.

### Instructional objectives

This course includes the following module and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Coordinate MWR events	<ol style="list-style-type: none"> <li>1. Estimate what would be needed to follow the steps in the coordination process set out in the job, with particular attention to:               <ol style="list-style-type: none"> <li>a. Length of time anticipated for accomplishing the step</li> <li>b. Resources and personnel required to accomplish the step</li> <li>c. Any concerns regarding accomplishing the step</li> </ol> </li> <li>2. Consider what is required to engage commercial sponsors in providing resources for an event, particularly:               <ol style="list-style-type: none"> <li>a. The types of resources sponsors might be interested in providing</li> <li>b. The appropriate review by the JAG for such sponsorships</li> <li>c. The importance of the disclaimer</li> </ol> </li> </ol>

- 8.0 *Program Administration*
  - 8.1 *How to maintain safe and updated facilities*
  - 8.2 *How to manage aquatic facility operations*
  - 8.3 *How to manage food and beverage operations*
  - 8.4 *How to administer games of chance*
  - 8.5 *How to administer NMPS (optional)*
  - 8.6 *How to manage variable income streams*
  - 8.7 *How to procure items and manage them*
  - 8.8 *How to coordinate MWR events*

➔ **8.8.1 Coordinate MWR events**

## 8.8.1 Coordinate MWR events

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**Task description** One of the primary roles of the MWR Director is to oversee or provide well-run, enjoyable events for eligible patrons.

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**Terminology** The table below defines terms you should know to coordinate MWR events.

Term	Definition
APF	Appropriated Funds
JAG	Judge Advocate General (legal staff)
NAF	Nonappropriated Funds
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

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## 8.8.1 Coordinate MWR events

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### Resources

The table below describes resources that may help you coordinate MWR events.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal

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### Before you begin

Here are some things to consider before you coordinate MWR events.

1. Review command and morale committee desires.
  2. Check to see whether the anticipated event has been identified in the unit's annual MWR budget. Recommend budget changes to Commanding Officer if events are not budgeted in the current approved budget, in accordance with local procedures to modify budgets.
- 

### When to start

When an event desired by MWR patrons is identified and approved.

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### Guidelines and cautions

Here are some things to consider when you coordinate MWR events.

1. Start early in the planning process. It gives you more time to react to contingencies!
  2. Use other groups and individuals for support.
    - a. Morale committee members can assist with generating ideas for events and then helping to plan and execute them.
    - b. Private associations can help with events.
    - c. Commercial sponsorships can leverage scarce budgeted APF and NAF resources.
-

## 8.8.1 Coordinate MWR events

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### Procedure

The steps below describe how to coordinate MWR events.

Step	Action
1	Develop a listing of all events for a specific time period.
2	List specific event expenditures needed to support the event.
3	Identify APF and NAF funding sources.
4	If resources are inadequate, determine if commercial sponsorship is a viable option per current Commandant policies.
5	Consult the servicing JAG staff to determine if there are any liability concerns regarding the event.
6	Select the venue.
7	Develop timeline for event milestones.
8	Solicit volunteers.
9	Assign tasks.
10	Provide direction, as required, as plans progress.
11	Market the event.
12	Execute the event.
13	Properly clean up after the event.
14	Follow up with your staff and attendees to obtain feedback for improvements for subsequent events.

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## 9.0 Curriculum: Marketing

*Student Manual*



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





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# 9.0 Marketing

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## Curriculum Introduction

Marketing curriculum discusses two different aspects of communicating with MWR patrons. It covers methods to learn about patron preferences and also to advertise MWR programs and activities.

1. How to promote an advertising campaign
  2. How to know your customer needs
-

- 9.0 Marketing
- ➔ 9.1 **How to promote an advertising campaign**
- 9.2 How to know your customer needs

## 9.1 How to promote an advertising campaign

### Course Introduction

This course looks at some of the ways you communicate with patrons and stakeholders. As the 'public face' of the MWR program you interact with all types of people. Setting up effective collaborations can amplify your efforts.

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Promote MWR Services through Collaboration with People in Your Network and AOR	<ol style="list-style-type: none"> <li>1. Identify their key customers and stakeholders.</li> <li>2. Identify the unique marketing challenges present within their particular unit.</li> <li>3. Articulate potential solutions to reach those customers who present the greatest challenge to marketing.</li> </ol>
Advertise MWR Programs and Activities	Evaluate whether a marketing tool will be effective for your unit.

9.0 *Marketing*

9.1 *How to promote an advertising campaign*



**9.1.1 Promote MWR Services through Collaboration with People in Your Network and AOR**

9.1.2 *Advertise MWR Programs and Activities*

9.2 *How to know your customer needs*

## 9.1.1 Promote MWR services through collaboration with people in your network and AOR

---

**Task description**

MWR Directors use a variety of methods to network with and receive feedback from stakeholders and partners throughout a broadly-defined network. Effective collaboration with adjacent communities and DoD commands provides many benefits.

1. It amplifies publicity efforts, ensuring that MWR programming information reaches stakeholders and users within your AOR and network.
  2. It gives stakeholders and users an efficient avenue to provide feedback on the successes and challenges of MWR services.
  3. It provides information about additional services and resources available that can:
    - a. Be forwarded to your command, commands within your AOR, and other eligible patrons
    - b. Help you to avoid setting up conflicting programs throughout your AOR where possible.
-

## 9.1.1 Promote MWR services through collaboration with people in your network and AOR

### Terminology

The table below defines terms you should know to promote MWR services through collaboration with people in your network and AOR.

Term	Definition
AOR	Areas of Responsibility
DeCA	Defense Commissary Agency
DoD	Department of Defense
Eligible Patron	As defined in Commandant policy, those individuals, or groups of individuals that are authorized to use MWR facilities, programs, and services.
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
PAL	Personnel Allowance List

### Resources

The table below describes resources that may help you promote MWR services through collaboration with people in your network and AOR.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal

### Before you begin

Determine who your patrons are and where they reside in your community. Two ways to do this include using your area PAL and your Administrative Officer.

1. Your area PAL can help you to identify units in your area.
2. Your Administrative Officer can help you obtain demographic information. Administrative Officers can access personnel systems to identify retired members, active duty members, and their dependents in your area.

### When to start

This is a continuous process and should be ongoing!

## 9.1.1 Promote MWR services through collaboration with people in your network and AOR

### Guidelines and cautions

Here are some things to consider when you promote MWR services through collaboration with people in your network and AOR.

1. Develop the most efficient way to communicate with your AOR and network contacts.
2. Identify and use relevant social media channels.
3. Be as flexible as possible as unanticipated events and circumstances will happen; for example, someone may schedule an event that conflicts with an event that you meticulously planned months in advance. Communicating with your network can certainly help lessen the number of times this happens.
4. Delegate to responsible employees or collateral duty personnel (for example, club manager or hobby shop manager). This enables you more opportunity to manage and oversee, rather than “do.”

### Procedure

The steps below describe how to promote MWR services through collaboration with people in your network and AOR.

Step	Action
1	Create a list that identifies units in your AOR.
2	Identify groups within your network from whom you can receive information and with whom you can communicate about activities relevant to your customers, including: <ol style="list-style-type: none"> <li>a. Local Work-Life personnel</li> <li>b. Morale committees</li> <li>c. Chief Petty Officers' Association</li> <li>d. Enlisted and spouse clubs</li> <li>e. Tenant commands</li> <li>f. Chambers of Commerce</li> <li>g. Parks and Recreation departments in adjacent municipalities</li> <li>h. Adjacent DoD commands</li> <li>i. Local civic leaders</li> <li>j. Any other local area venue that provides MWR-related facilities, programs, and support in the community with activities</li> <li>k. Any adjacent DeCA facility</li> <li>l. Local command Ombudsmen.</li> </ol>
3	Determine the point of contact for all relevant units and network members including name, telephone number, email address, and postal address.
4	Update these collections of information as required.



## 9.0 Marketing

## 9.1 How to promote an advertising campaign

## 9.1.1 Promote MWR Services through Collaboration with People in Your Network and AOR

➔ **9.1.2 Advertise MWR Programs and Activities**

## 9.2 How to know your customer needs

## 9.1.2 Advertise MWR programs and activities

### Task Description

If you build it, they may not come – especially if they don't know about it! You will use a variety of methods to promote programs and activities to eligible patrons. Frequently, you must also oversee, approve, or assist in the distribution of promotions issued by other commands or groups within their AOR.

### Terminology

The table below defines terms you should know in order to advertise MWR programs and activities.

Term	Definition
AOR	Areas of Responsibility
DeCA	Defense Commissary Agency
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
PAL	Personnel Allowance List
PII	Personally Identifiable Information such as a person's name, Social Security Number, age, gender, marital status, telephone number, and home address to name a few. PII is defined by Commandant policy.

## 9.1.2 Advertise MWR programs and activities

### Resources

The table below describes resources that may help you advertise MWR programs and activities.

Resource	Location
Coast Guard Morale, Well-being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Privacy Incident Response, Notification, and Reporting Procedures for Personally Identifiable Information (PII), COMDTINST 5260.5 (series)	CG Portal

### Before you begin

Determine who your patrons are and where they reside in your community. You should be able to obtain demographic information by working with your Administrative Officer. Administrative Officers can access personnel systems to identify retired members, active duty members, and their dependents in your area. Additionally, the PAL for your area can also identify units in your area.

### When to start

Relevance of your MWR program is ongoing. This is a continuing effort!

### Guidelines and cautions

Here are some things to consider when you advertise MWR programs and activities.

1. Use diverse types of communications as you cannot assume that the customer is reading posted flyers! Consider that different age groups may respond differently to different types of media.
2. Remember to delegate to staff and collateral duty personnel. This frees you up to network and be the public face of MWR.
3. Reach out to the morale committee and local private associations, such as the Chief Petty Officers Association to help with publicity.
4. You have obligations to protect Personally Identifiable Information (PII) you may collect, such as any contact information you would use for a mailed flyer campaign.
5. Eligible patrons "outside the gate" may not want to receive your advertisements. You must honor that desire and keep files of who "opts out."
6. Communication works both ways: let your network know that you can help get information about their events to eligible MWR patrons.
7. Suggested flyer "Dos and Don'ts"
  - a. Do leave plenty of white space.
  - b. Do not 'center' text except for titles.
  - c. Do typically use black ink as it is most easily seen.
  - d. Don't use more than 2 font styles.

## 9.1.2 Advertise MWR programs and activities

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**Procedure**

The steps below describe how to advertise MWR programs and activities.

Step	Action
1	Create event publicity templates that can be distributed either by paper or electronically. The template should include the following information fields: <ul style="list-style-type: none"><li>a. Who [<i>describe target audience</i>]</li><li>b. What [<i>describe the event</i>]</li><li>c. When [<i>describe the time, day and date of the event</i>]</li><li>d. Where [<i>describe event location, including details about parking and entry access</i>]</li><li>e. How [<i>describe what is required to participate, including any fees</i>]</li><li>f. Logos of any sponsors should be correctly displayed.</li></ul>
2	Make templates available to commands in your AOR to use as a guide in their local advertising efforts.
3	Review proposed marketing materials for clarity, completeness, and conformity to community standards and core values.
4	Approve marketing materials for distribution and/or assist with their distribution.

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9.0 *Marketing*

9.1 *How to promote an advertising campaign*



9.2 *How to know your customer needs*

## 9.2 How to know your customer needs

### Course Introduction

There are a variety of methods to keep track of the needs of your customers. This course surveys many of them.

### Instructional objectives

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Advise Command Leadership Re: Morale Committee Recommendations	Identify opportunities to contribute advice and the extent of the influence in their role as advisor to the Morale Committee.
Develop Customer Feedback Tools	<ol style="list-style-type: none"><li>1. Identify tools that accurately reflect and report customer needs.</li><li>2. Evaluate the effectiveness of selected survey questions and recommend ways to enhance their effectiveness for eliciting customer input.</li></ol>
Conduct User Survey Every Three Years	<ol style="list-style-type: none"><li>1. Create a formal customer feedback process in the form of a survey.</li><li>2. Identify the best ways to distribute and publicize the survey to the target audience.</li></ol>

9.0 *Marketing*

9.1 *How to promote an advertising campaign*

9.2 *How to know your customer needs*

➔ **9.2.1 Advise Command Leadership Regarding Morale Committee Recommendations**

9.2.2 *Develop Customer Feedback Tools*

9.2.3 *Conduct User Survey Every Three Years*

## 9.2.1 Advise command leadership regarding Morale Committee recommendations

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**Task description** The morale committee is an advisory board. As such it does not make management decisions; however, it is a great venue from which to obtain information on what the crew wants from its MWR program. You are expected to provide professional input to command leadership regarding morale committee meeting recommendations.

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**Terminology** The table below defines terms you should know to advise command leadership regarding Morale Committee recommendations.

Term	Definition
CGES	Coast Guard Exchange System
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
SME	Subject Matter Expert (the expert in a given discipline)

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## 9.2.1 Advise command leadership regarding Morale Committee recommendations

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### Resources

The table below describes resources that may help you to advise command leadership regarding Morale Committee recommendations.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Local Morale Committee Minutes	Unit Files

### Before you begin

Do what you can to support the existence of an active, robust morale committee.

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### Guidelines and cautions

Here are some things to consider when you advise command leadership regarding Morale Committee recommendations.

1. Morale committee requests may require you to advise command that the currently-approved morale budget may need to be revised.
  2. As an advisor to the morale committee, you can neither chair the meeting nor vote on its recommendations.
  3. Solicit inputs from all patron “groups,” including tenant commands and staff, such as the local CGES Manager. Be inclusive!
  4. Your relationships with the members of the morale committee can provide more than just great insights about MWR services: the committee is also a great source of volunteers for staging MWR events!
-

## 9.2.1 Advise command leadership regarding Morale Committee recommendations

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### Procedure

The steps below describe how to advise command leadership regarding Morale Committee recommendations.

Step	Action
1	Participate in Morale Committee meetings.
2	Review minutes and action items from Morale Committee meetings.
3	Offer insights to committee with regard to the current year MWR budget and the policies regarding the use of APF and NAF to support MWR programs.
4	Endorse the minutes of the morale committee.
5	Provide input to the command regarding morale committee recommendations, including their impact on the current morale budget and the command's MWR program.

---

## 9.0 Marketing

## 9.1 How to promote an advertising campaign

## 9.2 How to know your customer needs

## 9.2.1 Advise Command Leadership Regarding Morale Committee Recommendations



## 9.2.2 Develop Customer Feedback Tools

## 9.2.3 Conduct User Survey Every Three Years

## 9.2.2 Develop customer feedback tools

### Task description

Customer feedback is vital to the success of the MWR program. You may use a variety of means to collect this information such as suggestion boxes, emails, phone calls, letters, and flyers.

### Terminology

The table below defines terms you should know to develop customer feedback tools.

Term	Definition
PII	Personally Identifiable Information such as a person's name, Social Security Number, age, gender, marital status, telephone number, and home address to name a few. PII is defined by Commandant policy.

### Resources

The table below describes resources that may help you develop customer feedback tools.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Privacy Incident Response, Notification, and Reporting Procedures for Personally Identifiable Information (PII), COMDTINST 5260.5 (series)	CG Portal

### Before you begin

Consider the most effective ways to communicate with your patron base to maximize feedback response rates.



## 9.2.2 Develop customer feedback tools

### When to start

Customer feedback is a continual process. Elements of it may be more structured, such as when you are designing and deploying a periodic survey document; or it can be continuous, such as comments cards and verbal requests for “how did your experience go?”

### Guidelines and cautions

Here are some things to consider when you develop customer feedback tools.

1. Be sensitive to Coast Guard policy with regard to the collecting and retaining any PII in survey media. This means that you will also evaluate previous survey tools that you wish to reuse.
2. If using paper, consider intelligent use of ample white space to enable easier reading and space for writing comments.
3. Getting feedback in “real time” will allow you to address the concerns and comments of your eligible patrons in a timely manner. Asking for comments on major program changes may be more deliberate, but feedback on bad service or bad food needs to be addressed now!
4. Do not expect a 100% participation rate for surveys. It would not be uncommon to experience survey feedback rates of 10%-30%.

### Procedure

The steps below describe how to develop customer feedback practice.

Step	Action
1	Select communications media that best targets your patron demographics.
2	Determine how long survey should run.
3	Determine how survey should be submitted.
4	Determine how survey will be collected.
5	Develop or write the survey.
6	Distribute survey.
7	Collect survey.
8	Review survey results, looking for common themes and trends.
9	Consider your next course of action based on the results.
10	Seek approval from command for your recommended courses of action based on survey results.
11	Publicize survey results and your anticipated actions.

## 9.0 Marketing

### 9.1 How to promote an advertising campaign

### 9.2 How to know your customer needs

#### 9.2.1 Advise Command Leadership Regarding Morale Committee Recommendations

#### 9.2.2 Develop Customer Feedback Tools



#### 9.2.3 Conduct User Survey Every Three Years

## 9.2.3 Conduct user survey every three years

**Task description** The MWR program is customer-owned and customer-driven. If you build it, they still may not come, especially if they did not want it in the first place. MWR Directors must have a formal process to receive periodic feedback on the wants, likes, and dislikes of their eligible patrons.

**Terminology** The table below defines terms you should know to conduct a user survey every three years.

Term	Definition
AOR	Areas of Responsibility
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
PII	Personally Identifiable Information such as a person's name, Social Security Number, age, gender, marital status, telephone number, and home address to name a few. PII is defined by Commandant policy.

**Resources** The table below describes resources that may help you conduct a user survey every three years.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CG Portal
Vovici Survey Tool	Operations Systems Center Staff

## 9.2.3 Conduct user survey every three years

<b>Before you begin</b>	Determine the demographics of your eligible patrons such as where they reside in your community and would indicate how they might best be reached.																
<b>When to start</b>	Every three years.																
<b>Guidelines and cautions</b>	<p>Here are some things to consider when you conduct a user survey every three years.</p> <ol style="list-style-type: none"> <li>1. Do not limit patron survey questions to address only those services you think you are able to offer. You may find that your patrons want something that you cannot provide, and you can point them to where they can get it.</li> <li>2. Surveys are technical instruments and may easily be biased.</li> <li>3. You will not need to use a survey to gather data from a smaller unit whose morale committee provides you with regular and robust feedback.</li> <li>4. Be sure to give your patrons feedback on what you did with their survey input; if you do not, they may not respond to surveys in the future!</li> </ol>																
<b>Procedure</b>	<p>The steps below describe how to conduct a user survey every three years.</p> <table border="1"> <thead> <tr> <th>Step</th><th>Action</th></tr> </thead> <tbody> <tr> <td>1</td><td>Write survey questions.</td></tr> <tr> <td>2</td><td>Determine beginning and deadline dates for the survey.</td></tr> <tr> <td>3</td><td>Distribute the survey through the media that will have the best probability of reaching your targeted survey group.</td></tr> <tr> <td>4</td><td>Collect results.</td></tr> <tr> <td>5</td><td>Tabulate results.</td></tr> <tr> <td>6</td><td>Brief the command on survey results and anticipated, follow-up actions.</td></tr> <tr> <td>7</td><td>Publish survey results with the actions you plan to take as the result.</td></tr> </tbody> </table>	Step	Action	1	Write survey questions.	2	Determine beginning and deadline dates for the survey.	3	Distribute the survey through the media that will have the best probability of reaching your targeted survey group.	4	Collect results.	5	Tabulate results.	6	Brief the command on survey results and anticipated, follow-up actions.	7	Publish survey results with the actions you plan to take as the result.
Step	Action																
1	Write survey questions.																
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3	Distribute the survey through the media that will have the best probability of reaching your targeted survey group.																
4	Collect results.																
5	Tabulate results.																
6	Brief the command on survey results and anticipated, follow-up actions.																
7	Publish survey results with the actions you plan to take as the result.																



# 10.0 Curriculum: Rewards and Incentives

*Student Manual*



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



# Contents

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# 10.0 Rewards and Incentives

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## Curriculum Introduction

There is only one course in this curriculum. It is described below.

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**10.0 Rewards and Incentives****10.1 How to administer Rewards and Incentive programs**

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# 10.1 How to manage rewards and incentives

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**Course Introduction**

Three rewards and incentives programs are covered in this curriculum: Elite Athlete of the Year; recognition awards to those in the MWR field; and sports grants.

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**Instructional objectives**

This course includes the following modules and the corresponding instructional objectives. Addressing these instructional objectives will help you use the job aid that accompanies each module.

Modules	(Instructional Objectives) Students will be able to:
Coordinate Elite Athlete of the Year submissions	<ol style="list-style-type: none"><li>1. Identify relevant methods for gaining visibility of potential candidates at their unit.</li><li>2. Know how to assess a member's eligibility.</li><li>3. Identify a proper candidate submission.</li></ol>
Administer awards and recognition of achievement in the field of MWR	<ol style="list-style-type: none"><li>1. Select tactics to identify candidates at their units.</li><li>2. Distinguish between eligible and ineligible candidates.</li></ol>
Coordinate applications for sports grants.	<ol style="list-style-type: none"><li>1. Identify tactics for publicizing sports grants at their units.</li><li>2. Identify potential grant money sources.</li><li>3. Distinguish between complete and incomplete submissions packages.</li></ol>

10.0 Rewards and Incentives

10.1 How to administer Rewards and Incentive programs



**10.1.1 Coordinate Elite Athlete of the Year submissions**

10.1.2 Administer awards and recognition of achievement in the field of MWR

10.1.3 Coordinate applications for sports grants

## 10.1.1 Coordinate Elite Athlete of the Year submissions

**Task description** The Coast Guard recognizes an elite male and female athlete each year. Athletes may be involved in a variety of athletic events, from bowling to tri-athlete competitions. Since sports competition is an MWR activity, MWR has a key role in promoting this program.

**Terminology** The table below defines terms you should know to coordinate Elite Athlete of the Year submissions.

Term	Definition
ALCGPSC	A Coast Guard general message that originates from the Personnel Service Center and which passes information of relevance to the field in the personnel service line.
ALCOAST	A Coast Guard general message that originates from Coast Guard Headquarters, and which passes information on relevance to all field commands.
AOR	Area of Responsibility
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

## 10.1.1 Coordinate Elite Athlete of the Year submissions

### Resources

The table below describes resources that may help you coordinate Elite Athlete of the Year submissions.

Resource	Location
ALCGPSC/ALCOAST	CGMS v4.0 under Bulletins
Elite Athlete Policy Guidelines	<a href="http://www.uscg.mil/mwr/sports/CG_EAOY.asp">http://www.uscg.mil/mwr/sports/CG_EAOY.asp</a>
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CGPortal or through <a href="http://www.uscg.mil/mwr">www.uscg.mil/mwr</a>
Cognizant authority for MWR purposes	See mapping

### When to start

You receive an ALCOAST or ALCGPSC message requesting Elite Athlete submissions.

### Guidelines and cautions

Here are some things to consider when you coordinate Elite Athlete of the Year submissions.

1. Time is critical. Make sure that participants and commands anticipate the time required for submitting all documentation completely and accurately.
2. Get to know potential nominees in your AOR so that you know which commands may need to be prompted to consider submitting candidates.
3. Expect to offer your expertise to commands that may have questions regarding the program or the candidate submission process.

### Procedure

The steps below describe how to coordinate Elite Athlete of the Year submissions.

Step	Action
1	Inform units in AOR about submission requests.
2	Reach out directly to particular commands to suggest that they nominate possible candidates.
3	Review submission packages for accuracy and completion.
4	Ensure that candidates are in good standing, within weight standards, no pending disciplinary actions, etc.
5	Advocate submission in a timely manner in accordance with the timelines established by higher authority, typically the Community Services Command.

## 10.0 Rewards and Incentives

## 10.1 How to administer Rewards and Incentive programs

## 10.1.1 Coordinate Elite Athlete of the Year submissions

**10.1.2 Administer awards and recognition of achievement in the field of MWR**

## 10.1.3 Coordinate applications for sports grants

## 10.1.2 Administer awards and recognition of achievement in the field of MWR

**Task description** There are numerous ways to recognize MWR personnel, including internal and external awards.

**Terminology** The table below defines terms you should know to administer awards and recognition of achievement in the field of MWR.

Term	Definition
ALCGPSC	A Coast Guard general message that originates from the Personnel Service Center and which passes information of relevance to the field in the personnel service line.
ALCOAST	A Coast Guard general message that originates from Coast Guard Headquarters, and which passes information on relevance to all field commands.
CGHQ	Coast Guard Headquarters
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.

## 10.1.2 Administer awards and recognition of achievement in the field of MWR

### Resources

The table below describes resources that may help you administer awards and recognition of achievement in the field of MWR.

Resource	Location
Coast Guard Nonappropriated Fund (NAF) Personnel Manual, COMDTINST M12271.1 (series)	CG Portal, under "References"
Medals and Awards Manual, COMDTINST 1650.25 (series)	CG Portal, under "References"
Medals and Awards Manual, COMDTINST M12451.1 (series)	CG Portal
Coast Guard Civilian Awards Manual, COMDTINST M12451.1 (series)	CG Portal, under "References"
Coast Guard Morale, Well-Being, and Recreation Manual, COMSTINST M1710.13 (series)	CG Portal
ALCOASTs/ALCGPSCs	CGMS 4.0

### Before you begin

Here are some things to consider before you administer awards and recognition of achievement in the field of MWR.

1. Keep track of candidates whom you would like to recognize and the best corresponding award category.
2. Review references to familiarize yourself with the eligibility requirements of awards offered at the unit level. Some award examples include:
  - a. Time off awards
  - b. "Page 7" recognition for military
  - c. Civilian and military departing awards
  - d. On-the spot cash awards
  - e. Performance evaluation award.

## 10.1.2 Administer awards and recognition of achievement in the field of MWR

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### When to start

#### INTERNAL AWARDS:

Higher authority, either through CGHQ or a Service or Product Line, will solicit nominations for professional awards that recognize employee performance and contribution. Such solicitations are typically announced through general messages such as ALCOASTs or ALCGPSCs. Many times, these general messages identify opportunities for recognition that may also be identified in other Commandant directives. Examples include:

1. NAF Employee of the Year
2. APF Employee of the Year
3. Sailor of the Quarter
4. Civilian of the Quarter
5. Awards originating at the unit level may also be offered.

#### EXTERNAL AWARDS:

Outside organizations may also offer ways for you to recognize your staff and will let their members know how and when to make submissions. Examples include:

1. IMCEA (International Military Community Executives' Association) awards
  2. National Recreation and Park Association awards
  3. American Society of Military Comptroller awards.
- 

### Guidelines and cautions

Here are some things to consider when you administer awards and recognition of achievement in the field of MWR.

1. Submit all required materials on time, anticipating time for the appropriate authorities to review and approve applications.
  2. Encourage managers to use the award processes to recognize high performing military and civilian personnel, whether full time or part time.
-

## 10.1.2 Administer awards and recognition of achievement in the field of MWR

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### Procedure

The steps below describe how to administer awards and recognition of achievement in the field of MWR.

Step	Action
1	Select appropriate form. For internal awards, you will likely use: a. Request for Personnel Action, Standard Form-52, for civilian employees b. Coast Guard Award Recommendation, CG-1650, for military personnel
2	Complete the nomination application.
3	Consult applicable award sponsor such as a Headquarters Office, Service line, or Product line for additional information.
4	Get command approval for submission of the recognition package.
5	Submit the nomination package through the proper chain of command.

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10.0 Rewards and Incentives

10.1 How to administer Rewards and Incentive programs

10.1.1 Coordinate Elite Athlete of the Year submissions

10.1.2 Administer awards and recognition of achievement in the field of MWR



10.1.3 Coordinate applications for sports grants

## 10.1.3 Coordinate applications for sports grants

**Task description** Cognizant authorities for MWR purposes, including the Community Services Command, may make nonappropriated funds available to enable military members to participate in sporting events. For example, such funds may enable a member to compete in a local running event or at a national shooting competition.

**Terminology** The table below defines terms you should know to coordinate applications for sports grants.

Term	Definition
ALCGPSC	A Coast Guard general message that originates from the Personnel Service Center, and which passes information of relevance to the field in the personnel service line.
ALCOAST	A Coast Guard general message that originates from Coast Guard Headquarters, and which passes information of relevance to all field commands.
AOR	Area of Responsibility
CSC	Community Services Command
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.



## 10.1.3 Coordinate applications for sports grants

### Resources

The table below describes resources that may help you to coordinate applications for sports grants.

Resource	Location
Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series)	CGPortal

### When to start

You receive an ALCOAST or ALCGPSC message announcing the availability of funds set aside for sports grants.

### Guidelines and cautions

Here are some things to consider when you coordinate applications for sports grants.

1. Submit materials through the chain of command on time. The deadline for submission to the CSC is at the end of the calendar year, through the holiday period!
2. Keep the applicant advised on the status of his/her grant request.
3. Consider funding these grants locally if within the unit's approved NAF budget.
4. Note that the sports grant process and timeline does not prevent the local commands from establishing more strict timelines and criteria.

### Procedure

The steps below describe how to coordinate applications for sports grants.

Step	Action
1	Determine capacity for local MWR funds in the chain of command to help further subsidize costs.
2	Market the ALCOAST or ALCGPSC message through the command and applicable AOR, reaching out to possible candidates directly if necessary.
3	Provide guidance on the submission.
4	Receive grant request packages after command endorsement.
5	Forward the request to ensure deadlines can be met.
6	Ensure that the application is forwarded to the Community Services Command.
7	Keep the applicant advised of the status of his/her grant request, when your command has it.



# Glossary

*Student Manual*



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



## Glossary

Term	Definition
ALCGPSC	An official Coast Guard message that provides information to the Coast Guard on personnel-related topics.
ALCOAST	A Coast Guard general message that originates from Coast Guard Headquarters, and which passes information of relevance to all field commands.
AOR	Area of Responsibility- Typically refers to the units in a geographic area over which the command has MWR oversight responsibilities.
APF	Appropriated Funds
Authorized-APF Support	By directive, MWR goods and services that can be procured with appropriated funds.
Back out the accrual	Reversing an entry that was previously made.
Balanced MWR budget	A budget that demonstrates self-sufficiency, at least breaking even, especially with Category C MWR activities.
Book inventory	The value of resale inventory that is reflected in the accounting records.
Business plan	A complete study, including a pro forma income statement, which would support investment in a proposed MWR business activity.
CGBI	Coast Guard Business Intelligence
CGES	Coast Guard Exchange System
CGHQ	Coast Guard Headquarters
CGMS 4.0	The current site of the Coast Guard official message traffic.
Chart of account	Listing of assets, liabilities, and net worth accounts defined by a numerical basis used to record financial transactions in the general ledger and other accounting records.
CO	Commanding Officer
Cognizant Authority	The command that has MWR oversight in an AOR for MWR purposes and/or which distributes NAF MWR funds to other units.
COMDT	Commandant
COMDT (CG- 11)	Director of Health and Safety
CSA	Command Staff Advisor
CSC	Community Services Command
CSC HR	Community Services Command Human Resources
CSC HR	Community Services Command Human Resources
DeCA	Defense Commissary Agency
DHS	Department of Homeland Security
DoD	Department of Defense
EARS	Excellence, Achievement, and Recognition System

Eligible Patron	As defined in Commandant policy, those individuals, or groups of individuals that are authorized to use MWR facilities, programs, and services.
Evaluation of record	The final evaluation for an employee that is part of his/her official personnel records.
Fallout or Backlog Funding	Additional funds made available to a unit that are not anticipated to procure items that the unit needs but didn't have the funds to procure in its original budget.
FAQ	Frequently Asked Questions
FDIC	Federal Deposit Insurance Corporation
FEIN	Federal Employer Identification Number
Games of chance	Another name for gambling. Every gambling activity is composed of three elements. (1) All participants are required to pay money (or other valuable consideration); (2) to take a chance; (3) to win a cash or non-cash prize. If any of the three elements are not satisfied, the activity is not a gambling activity. The Coast Guard Morale, Well-Being, and Recreation Manual, COMDTINST M1710.13 (series) describes gambling in more detail.
Host command	A larger unit that may have smaller units positioned on its property.
HSWL SC	Health Safety Work Life Service Center
IAW	In accordance with
Interview panel	The individual(s) that will make the hiring recommendations.
JAG	Judge Advocate General (legal staff)
Job offer	The compensation and related terms of employment that will be offered to the selected candidate.
KSE	Knowledge, Skills, and Experience
LSC	Legal Service Command
MT	(Mandated Training
MWR or Morale Funds	Those nonappropriated funds obtained through the distribution of CGES profits, fees, and charges levied for the use of MWR programs, or authorized gifts received.
NAF	Nonappropriated Funds
NMPS	Navy Motion Picture Service
Numbered inventory sheets	For accountability purposes, pre-numbered sheets designed to record the physical inventory.
OFCOs	Operating Facility Change Orders
OPF	Official Personnel File
OPFAC	Operating Facility Number
ORACLE FAM	Official Coast Guard property management system that all property meeting certain criteria needs to be recorded for oversight and control purposes.
Overtime	Hours in excess of 40 in a given week, or more than 8 hours in a given day. For an employee under a compressed work schedule program, overtime hours are all hours of work in excess of the compressed work schedule.
PA	Personnel Assistant
PAL	Personnel Allowance List
Pay Status	Intermittent, Part-Time, or Full-Time personnel

PD	Position Description
PII	Personally Identifiable Information.
PR	Purchase Request
Pro-forma income statement	A budget for the revenue and expenses for any MWR activity.
Procurement ready documents	Documents that are procurement ready have been reviewed and approved by the contracting staff such that they can obligate funds when they receive the document.
Rolling stock	Anything with wheels that will be used off-installation and needs license plates. Examples include trailers, car dollies, vehicles, jet skis, log-splitters and large BBQ grills.
SF-52	Request for Personnel Action (this may be found on the CG Portal)
SILC	Shore Infrastructure Logistics Center
SKE	Skills, Knowledge, and Experiences
SME	Subject Matter Expert
SOP	Standard Operating Procedures
SPO	Servicing Personnel Office
Successor Letter of Interest	Written notification from the command to the financial institution where its morale funds are held, identifying that the Coast Guard Nonpay Compensation Board of Control is the successor to the funds in this account and can act in the name of the unit in regard to the movement of these funds.
TA	Tuition Assistance
TD	Temporary Duty
TAD/TD	Temporary Additional Duty
Tenant command	An independent Coast Guard unit that resides within the confines of a larger unit.
Unknown billet location	Billet identified on the PAL that is not easily associated with a specific CG command within the geographic area.
XO	Executive Officer