

U.S. Department of
Homeland Security

**United States
Coast Guard**



Perpetual CG-2576 Command Review Checklist Rev. 12-22

Change History			
Revision	Description	Published	Author
A	<i>Initial Release</i>	Jan-13	
B	<i>Numerous edits to CG2576 Command Review checklist to reflect current policy and messages. Added CGDF Forms Requiring Signature tabs and Annual Audit Command Review Checklist tab</i>	Jun-19	
C	<i>Updated fincen monthly sign. Page to reflect new pay.gov process.</i>	Feb-20	
D	<i>Updated fincen monthly sign and on hand unit file. DD-1149 XO/XPO and MIPR FSO Sign off requirements</i>	Jun-20	
E	<i>Updated to reflect changes sent out by via email from CSC Toler on behalf of CG-1113. ICA data sheet requirement and more.</i>	Mar-21	
F	<i>Updated to reflect changes sent out by via email from CSC Toler on behalf of CG-1113. FSMS training/blackout/SFR + OGD impact + GTMO NAVSUP receipts</i>	Nov-21	
G	<i>Updated to reflect the removal of SFR and the addition of CCHR. Incorporated new Maximum Accumulated Allowance policy per ALCOAST 137/22</i>	Dec-22	

Check List for Verifying CGDFOS (CG-2576)

Per Food Service Manual (COMDTINST 4061.5A) "The FSO shall submit the original CGDFOS, CG-2576, with supporting documentation to FINCEN, which must receive the package by the 10th day of the next month."

Submit any questions or recommendations to the Culinary Service Help Desk on the CS Portal.

File Type Submitted	
<p>PDF</p> <div style="border: 1px solid black; padding: 5px;"> <p>Green Button: Is correct version, FSO is using the most up to date PISW version that can downloaded from here.</p> </div> <p style="text-align: center;">YES <input type="checkbox"/></p>	<div style="border: 1px solid black; padding: 5px;"> <p>Red Button: CG-2576 is not converted to a .PDF file according to the directions in paragraph 12 of ALCOAST 548/13 Return to FSO</p> </div> <p style="text-align: center;">NO <input type="checkbox"/></p>

Header of CG-2576	
Forms Needed:	
Any memorandum that is applicable to the report and documents the relief, extenuating circumstances, or Annual Audit.	
<p>OPFAC #</p> <div style="border: 1px solid black; padding: 5px;">Is correct</div> <p style="text-align: center;">YES <input type="checkbox"/></p>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div> <p style="text-align: center;">NO <input type="checkbox"/></p>
<p>Type of Report</p> <div style="border: 1px solid black; padding: 5px;"> <p>Is marked correctly, Regular = (For traditional end of the month reports) Relief = (For a FSO relief) Memorandum = (If CGDF has any extenuating circumstances or Annual Audit during the month) Follow the Annual Audit Job aid for further guidance.</p> </div> <p style="text-align: center;">YES <input type="checkbox"/></p>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div> <p style="text-align: center;">NO <input type="checkbox"/></p>
<p>Unit Name</p> <div style="border: 1px solid black; padding: 5px;">Is correct</div> <p style="text-align: center;">YES <input type="checkbox"/></p>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div> <p style="text-align: center;">NO <input type="checkbox"/></p>
<p>Period Covered</p> <div style="border: 1px solid black; padding: 5px;">Is correct</div> <p style="text-align: center;">YES <input type="checkbox"/></p>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div> <p style="text-align: center;">NO <input type="checkbox"/></p>

Block A Operating Statement	
Coast Guard Dining Facility Operating Statement (CG-2576) of last month's audited report from FINCEN	
Provision Inventory Report (CG-4261)	
<p>Line 1</p> <div style="border: 1px solid black; padding: 5px;"> <p>Equal to Line 8 Last Report CG-2576 Equal to Beginning Balance CG-3469</p> </div> <p style="text-align: center;">YES <input type="checkbox"/></p>	<div style="border: 1px solid black; padding: 5px;"> <p>Return to FSO for further analysis Check entry</p> </div> <p style="text-align: center;">NO <input type="checkbox"/></p>
<p>Line 8</p> <div style="border: 1px solid black; padding: 5px;"> <p>Total equals Grand Total CG-4261 *Also verify testing procedure balance. Difference should be no more than 5% plus or minus</p> </div> <p style="text-align: center;">YES <input type="checkbox"/></p>	<div style="border: 1px solid black; padding: 5px;"> <p>Return to FSO for analysis If difference is greater than 5% Review Perpetual Inventory Management Workbook (CG-4261 and Stock Cards) Job Aid to troubleshoot for errors.</p> </div> <p style="text-align: center;">NO <input type="checkbox"/></p>

Check List for Verifying CGDFOS (CG-2576)

Block B Surplus Account	
Forms Needed:	E.O.C. Memo (if applicable) All Ration Memorandum (CG-3123) Daily All CG-4901's Daily Ration Cost Record (CG-3471)
<p>Basic Daily Food Allowance message for the month Ration Memorandum (CG-3123) Summary CGDF Operating Statement (CG-2576) of last month's audited report from FINCEN</p>	<p>Return to XO Verify Accuracy</p>
<p>Summary CG-3123 verified & signed by XO/XPO IMPORTANT NOTE: As per the COMDTINST M4061.5A Food Service Manual Page 7-7, Daily CG-3123's should be verified against the Daily SIK count provided by the XO/XPO or designated individual. All sales on the CG-3123 should be verified with the Meal Sign in Sheets (CG-4901) for Accuracy.</p> <p style="text-align: center;">YES <input type="checkbox"/></p>	<p style="text-align: center;">NO <input type="checkbox"/></p>
<p>EOC is accurate (as authorized and applicable) Verify BDFA Value against Monthly BDFA Message</p> <p style="text-align: center;">YES <input type="checkbox"/></p>	<p>Return to XO Verify Accuracy</p> <p style="text-align: center;">NO <input type="checkbox"/></p>
<p>Line 15-20 Verify accuracy with Summary Ration Memorandum CG-3123 and CG-3471 Verify BDFA Value against Monthly BDFA Message</p> <p style="text-align: center;">YES <input type="checkbox"/></p>	<p>Return to XO/FSO for correction Redo if necessary</p> <p style="text-align: center;">NO <input type="checkbox"/></p>
<p>Line 21 Verify Against Line 9 of the CG-3123 Summary Ration Memorandum, values should match. Total amount equal to Block F of CG-2576 Reimbursable Issues</p> <p style="text-align: center;">YES <input type="checkbox"/></p>	<p>Return to XO/FSO for correction Redo if necessary</p> <p style="text-align: center;">NO <input type="checkbox"/></p>
<p>Line 25 Same as line 26 of CG-2576 of last report IMPORTANT NOTE: If last report CG-2576 line 27 is less than line 26, use line 27, the exception exists when a CGDF operation is temporarily disestablished or interrupted for 1 or more days during the month and that proper notice is given to FINCEN.</p> <p style="text-align: center;">YES <input type="checkbox"/></p>	<p>Return to XO/FSO for correction Redo if necessary</p> <p style="text-align: center;">NO <input type="checkbox"/></p>
<p>Line 26 Is amount within 10% deficit of line 27 for all CGDFs Is amount within 10% surplus of line 27 for ashore CGDFs Is amount within 30% surplus of line 27 for afloat CGDFs not WLB, WLBB, WMEC, OPC, WMSL, WAGB, or WIX Is amount within 50% surplus of line 27 for afloat CGDFs WLB, WLBB, WMEC, OPC, WMSL, WAGB, or WIX Note : N/A If CGDF operation is temporarily disestablished or interrupted for 1 or more days during the month.</p> <p style="text-align: center;">YES <input type="checkbox"/></p>	<p>If excess deficit exists, return to FSO to determine cause of loss. Is deficit memo enclosed? If excess surplus exists, return to FSO to determine cause.</p> <p style="text-align: center;">NO <input type="checkbox"/></p>
<p>Line 27 Is 10% selected for ashore CGDFs Is 30% selected for afloat CGDFs not WLB, WLBB, WMEC, OPC, WMSL, WAGB, or WIX. Is 50% selected for afloat CGDFs WLB, WLBB, WMEC, OPC, WMSL, WAGB, or WIX. IMPORTANT NOTE : N/A If CGDF operation is temporarily disestablished or interrupted for 1 or more days during the month.</p> <p style="text-align: center;">YES <input type="checkbox"/></p>	<p>Return to FSO for correction.</p> <p style="text-align: center;">NO <input type="checkbox"/></p>

Check List for Verifying CGDFOS (CG-2576)

Acknowledged Receipts (Detail) Line 34

ICA Payments	Verify all amounts from the ICAs, Pay.gov log and cash log with the <u>Pay.gov receipts</u> . Also ensuring no accidental or double charges have occurred. Grand Total of this Block is reflecting in line 34.	Return to FSO for analysis. Details of the discrepancy must be reported in Block C Remarks.
	YES <input type="checkbox"/>	NO <input type="checkbox"/>

Block D Summary of Accounts Receivable

Forms Needed: CGDF Operating Statement (CG-2576) of last month's examined report from FINCEN DD-1149 Reimbursable Sale of Stores (if applicable) Transmittal Letters	CG-2581 Sale of Subsistence (if applicable) DD-1149 Reimbursable Issues of Meals (if applicable) Voucher and Pay.gov Collection Receipts Cash Log CG-4971 Custodian's Count of Cash on Hand (if applicable)
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Line 28	Same as line 39, Last Report YES <input type="checkbox"/>	Return to FSO to check for error NO <input type="checkbox"/>
Line 31	Same as line 35 last report YES <input type="checkbox"/>	Return to FSO to check for error NO <input type="checkbox"/>
Line 32	Same as line 36 last report YES <input type="checkbox"/>	Return to FSO to check for error NO <input type="checkbox"/>
Line 35	Equals actual cash on hand (Grand total on CG-4971), YES <input type="checkbox"/>	Return to FSO to check for error NO <input type="checkbox"/>
Line 36	Equals to all transmittal letters (past or present) in which no collection receipts were received YES <input type="checkbox"/>	Check all Collection Receipts Call Finance Center for possible errors NO <input type="checkbox"/>
Line 37	Total amount of all Reimbursable DD-1149 (reimbursable stores or meals) YES <input type="checkbox"/>	Return to FSO to check for error NO <input type="checkbox"/>
Line 39	Total of Block E (sale of subsistence items) and Block F (sale of ration of meals) minus(-) Reimbursable DD-1149 that still needs to be collected NOTE: Total should not be greater than Block E & F minus(-) Reimbursable. If it is then there is an outstanding debt that's not collected (and should be discussed under Block C remarks) YES <input type="checkbox"/>	Return to FSO to check for error Collect outstanding debt NO <input type="checkbox"/>

Check List for Verifying CGDFOS (CG-2576)

*Block E Sale of Subsistence Item (if Applicable)	
Forms Needed:	
CG-3469 Provision Inventory Control Record	CG-2581 Sale of Subsistence (if applicable) DD-1149 Reimbursable Issues of Meals (if applicable)
Sales	Return to FSO
Verify all amounts and supporting documents with the sale of stores column on the CG-3469. Grand Total of Block E is reflecting in line 6	Check supporting documents for accuracy
YES <input type="checkbox"/>	NO <input type="checkbox"/>
Block F Sale of Ration of Meals	
Forms Needed:	
All Individual Credit Accounts	CG-2581 Sale of Subsistence (if applicable) DD-1149 Reimbursable Issues of Meals (if applicable)
Sales	Return to FSO
Verify all amounts with the total on the CG-3123 Summary Ration Memorandum and ICA grand totals. Verify all amounts with the total on the DD-1149 to other agency or to Destitue person. Grand Total of Block F is reflecting in line 11 and 30	Check entries onto forms
YES <input type="checkbox"/>	NO <input type="checkbox"/>
Block G Purchases	
Forms Needed:	
CG-3469 Provision Inventory Control Record	Food Receipts CCHRs and SRR
Purchase and Adjust.	Return to FSO
Verify all amounts with the totals on the receipts, CG-3469, CCHRs, SRR, and any other supporting documents. Grand Total of Block G is reflecting in line 3.	Check purchases on CG-3469, CCHRs, SRR, and any other supporting documents.
YES <input type="checkbox"/>	NO <input type="checkbox"/>
*Block H Receipts From Other CGDFS (If applicable)	
Forms Needed:	
CG-2581 Transfer of Stores Receipt	
Receipts	Return to FSO
Verify all amounts with the totals on the CG-2581 Transfer of Stores from other CGDF. Grand Total of Block H is reflecting in line 2.	Check all : CG-2581 Receipts from other CGDF
YES <input type="checkbox"/>	NO <input type="checkbox"/>
*Block I Tranfser To Other CGDFS (If applicable)	
Forms Needed:	
CG-2581 Transfer of Stores	
Receipts	Return to FSO
Verify all amounts with the totals on the CG-2581 Transfer of Stores to other CGDF. Grand Total of Block I is reflecting in line 7.	Check all : CG-2581's Transfer of stores
YES <input type="checkbox"/>	NO <input type="checkbox"/>

Check List for Verifying CGDFOS (CG-2576)

*Block J Approved Surveys (If applicable)

Forms Needed:	
Approved Memo	
Surveys	
Verify all amounts with the totals on the approved memo. Grand Total of Block J is reflecting in line 5.	Return to FSO for analysis
YES <input type="checkbox"/>	NO <input type="checkbox"/>

*Block K Approved Freight (If applicable)

Forms Needed:	
Approved Memo	
Freight	
Verify all amounts with the totals on the Approved memo. Grand Total of Block K is reflecting in line 5.a.	Return to FSO for analysis
YES <input type="checkbox"/>	NO <input type="checkbox"/>

Block C Remarks

Forms Needed:	
None	
Remarks	
As per the COMDTINST M4061.5A, FSM pg. 8-7 The FSO must explain under Block C Remarks, "Explain Lines 15 through 20 for BDFA and additional allowances. Show amount of cash differential. Explain Line 39; show debtor, amount owed and month for which adjustments on the current report for credits or charges to previous reports, etc. If additional space is needed, continue on the reverse or attach a separate sheet." As well as the unit's DODAAC #.	Return to FSO
YES <input type="checkbox"/>	NO <input type="checkbox"/>

The following is also required but only when applicable:
 Information about any approved Memo pertaining to CGDF.
 Disestablishment of CGDF.
 Reserve members are training at the unit.
 If a unit accepts SIK from another unit's CGDF.
 Coast Guard Academy Cadets on board for training.
 Member's loss of BAS due to disciplinary actions.
 Newly Established Coast Guard Dining Facilities.
 Reestablished Coast Guard Dining Facilities.
 Securing Funds.
 Cash Count.
 Uncollected Bills Review, any debts owed longer than 30 days.

YES

Return to FSO

NO

Sign and Email to FINCEN Monthly							
	CO	XO/XPO (AO)	Suppo	FSO	Received by	CG-1113	Important Notes
Coast Guard Dining Facility Operating Statement (CG-2576)	X			X			
Sent Receipt Report (SRR)	X			X			
Ration Memorandum (CG-3123) Summary		X					
ICA Data Page							CG-1113 says to include now.
Credit Card History Reports (CCHRs)	X			X			
CG-2581, Reimbursable Issues, Sale of Stores, and Transfer of Stores and any supporting documents (when applicable)				X	X		
Copies of transmittal letter(s) and supporting documents to support Cash in Transit (when applicable)				X			
DD-1149 Requisition and Invoice/Shipping Document + DD-448 Military Interdepartmental Purchase Request (MIPR) (when Applicable)		X		X			Details about how to use the MIPR are also in the DD-1149 job aid.
Approved Memorandums and any supporting documents (Excess Deficits, Annual Audit Report, Annual Audit designation, FSO relief + designation, Report of Surveys, shipping / freight, EOC, etc.) (when required)	X*			X*		X*	*=varies based on situation, refer to job aids for specifics on signing
Comments:							
For more guidance on where to sign see the CS Job aids on the CS portal page.							

Sign or Initials for End of the Month Unit Files,

In addition they also keep a digital record of the files sent and received from FINCEN. The FSO must use the adjusted file sent back from the FINCEN examiner for data related and transferred to the next end of month report.

	CO	XO/XPO (AO)	Suppo	FSO	Alternate Card Holder	Received by	3rd party	Important Notes
Ration Memorandum (CG-3123) Daily		X						
CG-2581 (Daily)				X		X		
Store/Vendor Receipts (Day of)				X	X		X	*COMDTINST M4061.5A, pg. 3-9, THIS CERTIFIES ALL FOOD SERVICE ITEMS ON THIS INVOICE CONFORM TO SPECIFICATIONS AND PURCHASE DESCRIPTIONS, ARE PACKAGED AND PRESERVED PROPERLY IN THE CORRECT QUANTITIES OF SATISFACTORY QUALITY AND IN ALL RESPECTS ARE FIT FOR HUMAN CONSUMPTION. SIGNATURE: DATE:
Menu (Weekly)	X			X				
Bulk Procurement Request, DHS Form 700-20 (Monthly)								FINCEN + CG-1113 provide this already signed along with the BDFA amount.
DHS Form 1501 (Monthly)		X	X*	X	X			Still is done to the units estimated rations. *=N/A to units that have no Suppo attached to the unit.
Purchase Card Statement Verified (Monthly)		X		*	*			*Card Holder must verify purchases in FSMS prior to approval
Provision Inventory Report (CG-4261) (Monthly)	X			X				
Custodian Count of Cash (CG-4971) (when applicable)(At the End of Every Meal)		*	*	*		X	X	*=If there is no Suppo at the unit, then the FSO will verify that the Cash Log, CG-4901, and CG-3123 all coincide with each other at the end of the month. *The XO/XPO will also verify that this has been done. Any unresolved discrepancies shall be reported to FINCEN at the end of the month.
Individual Credit Account(s), Form CG-3476 (Monthly) (when applicable)				X		X		
Transmittal of CGDF Funds (As Applicable)				X				
Military Interdepartmental Purchase Request (MIPR) DD Form 448C (As Applicable)		X		X				*Ensure job aid is followed.
DD-1348 (As Applicable)				X		X	X	NAVSUP GTMO are the only ones to provide this.
Final NAVSUP GTMO DD-1348 summary data sheet (As Applicable)				X		X	X	NAVSUP GTMO are the only ones to provide this.

Comments:

For more guidance on where to sign see the CS Job aids on the CS portal page.

Check List for Verifying Annual Audit

Please ensure that the Annual Audit Job Aid is reviewed by all parties involved. This will ensure that everyone understands all the requirements. [Click here for the link](#)

United States Coast Guard Regulations Manual, COMDTINST M5000.3 (series), Paragraph 4-1-18D, requires a CO/OIC to designate one or more commissioned officer(s) and/or chief petty officer(s) not in the CS chain of command to verify the CGDF operation once during the year.

A maximum of 12 months may elapse between required annual audits. It is advisable and highly recommended to conduct it simultaneously with an end of the month CGDFOS. If done in conjunction with the end of the month report only one report is required. If done prior to the last day of the month a Memorandum Report is required in addition to a regular end of the month report.

CG-2576	
Forms Needed:	
Annual Audit Designation Memo Annual Audit Report Memo	CG-4261
<div style="border: 1px solid black; padding: 5px;">Does the Coast Guard Dining Facility Operating Statement CG-2576 "To" date match with date stated in memo of when the audit was conducted and the date on the Provision Inventory Report CG-4261?</div>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div>
YES <input type="checkbox"/>	NO <input type="checkbox"/>
<div style="border: 1px solid black; padding: 5px;">Is CG-2576 type of report checked in appropriate boxes?</div>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div>
YES <input type="checkbox"/>	NO <input type="checkbox"/>
<div style="border: 1px solid black; padding: 5px;">Does line 8 ending Inventory amount on CG-2576 match the CG-4261 and the amount listed in the audit memo? What is the amount listed on line 8?</div>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div>
YES <input type="checkbox"/>	NO <input type="checkbox"/>
CG-4261	
Forms Needed:	
Annual Audit Designation Memo Annual Audit Report Memo	CG-2576
<div style="border: 1px solid black; padding: 5px;">Do high priced inventory items and quantities listed on the CG-4261 look as if they could be realistic?</div>	<div style="border: 1px solid black; padding: 5px;">Return to Auditor to inquire why with the FSO. FSO shall provide documentation to the auditor to show the price from the vendor and/or the price averaging. Contact SPL for any further questions or guidance on this.</div>
YES <input type="checkbox"/>	NO <input type="checkbox"/>
<div style="border: 1px solid black; padding: 5px;">Does the CG-4261 have the unit of issue listed? i.e, BX, CS, EA, BG, ect.</div>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div>
YES <input type="checkbox"/>	NO <input type="checkbox"/>
<div style="border: 1px solid black; padding: 5px;">Is CG-4261 checked verification if done mid-month?</div>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div>
YES <input type="checkbox"/>	NO <input type="checkbox"/>
<div style="border: 1px solid black; padding: 5px;">Is CG-4261 checked verification and regular if done at the end of the month?</div>	<div style="border: 1px solid black; padding: 5px;">Return to FSO</div>
YES <input type="checkbox"/>	NO <input type="checkbox"/>
<div style="border: 1px solid black; padding: 5px;">Does the total inventory value on CG-4261 match supporting documents? Annual Audit Report Memo, CG-2576 Line 8</div>	<div style="border: 1px solid black; padding: 5px;">Return to Auditor and FSO to determine which document is correct. Then have FSO correct the incorrect one.</div>
YES <input type="checkbox"/>	NO <input type="checkbox"/>

Check List for Verifying Annual Audit

Does the date Listed on CG-4261 match supporting documents?

YES

Return to Auditor and FSO to determine which document is correct. Then have FSO correct the incorrect one.

NO

Annual Audit Designation and Annual Audit Report Memorandums

Forms Needed:

CG-4261

CG-2576

Inventory amount listed on memo. What is that amount? Does it match supporting documents?

YES

Return to Auditor and FSO to determine which document is correct. Then have FSO correct the incorrect one.

NO

Date memo states Audit was conducted is correct?

YES

Return to FSO

NO

Any major discrepancies noted on the Annual Audit Report memo by the auditor?

YES

Verify this is true with the FSO, FSO then states this in Block C. Remarks of the CG-2576, and in email to FINCEN

NO

MISC.

Forms Needed:

Annual Audit Designation Memo
Annual Audit Report Memo
CG-4971
Cash Logs

CG-2576
CG-4261
CG-3123 Summary

Were the CG-2576, CG-4261, Annual Audit Designation and Auditor Report memo all submitted and signed appropriately?

YES

Return to FSO

NO

Was the Custodian Count of Cash on hand CG-4971 submitted for applicable units?

YES

Return to FSO

NO

The Custodian Count of Cash on hand CG-4971 does not have any discrepancies when compared to the CG-3123 and Cash logs? If so, are these discrepancies accurately documented on the Annual Audit Report Memo?

YES

Return to FSO

NO

*applicable only for larger facilities like CSA's or TRACEN's, are their discrepancies in the units cash log files.

YES

Return to FSO

NO

Sign and Email to FINCEN (Annually)				
	CO	Designated Auditor	FSO	Important Notes
Provision Inventory Report (CG-4261) (Annual Audit)	X	X	*	*FSO Signs Only During Relief (see Annual Audit Job Aid for guidance)
Annual Audit Designation Memo	X	X		
Annual Audit Report Memo	X	X		
Coast Guard Dining Facility Operating Statement (CG-2576)	X		X	
Comments: For more guidance on where to sign see the Annual Audit Job aid on the CS portal page. Direct link				