

GENERAL INTRODUCTION

1. Purpose. The purpose of this Standard Operating Procedures (SOP) Manual is to provide procedural guidance and direction to various units and staffs who use the services of the USCG Finance Center (FINCEN). It contains Coast Guard-wide technical operating procedures for processing and recording financial accounting transactions. It supplements other Coast Guard and Department of Homeland Security directives to ensure a smooth financial management program.

2. Applicability.

- a. These Standard Operating Procedures apply to all staffs and units in the Coast Guard including Headquarters and Headquarters units, excluding Inventory Control Points (ICP).
- b. These procedures specify the minimum requirements needed to support the accounting process and proper processing of financial transactions.

3. Definitions. SOP terms are included in the Glossary and are also defined throughout the various chapters. For additional information, the "Glossary of Terms used in the Federal Budget Process" is available from the Superintendent of Documents.

4. How to use this manual.

- a. The SOP is divided into chapters, appendices, a glossary, and an index - each covering a specific subject area.
 - (1) Chapters contain specific subjects presented in text and graphics. Chapters use regular numbers.
 - (2) Appendices contain specific lists of information presented in tabular format. This information is mostly the codes used in processing financial documents. Appendices use alpha letters.
 - (3) The glossary contains definitions and explanations for abbreviations used throughout the SOP.
 - (4) The index contains key cross reference words to search for a subject located within the SOP.
- b. Page numbering consists of two or more digits separated by dashes.
 - (1) The digits before the dash represent the chapter number (1-12), appendix number (A-L), glossary (GL), index (IN), or Vendor Information Package (VIP).
 - (2) The digits after the dash represent the actual page within that chapter, appendix, glossary, index or Vendor Information Package.
- c. Figure and table numbering consists of two or more digits separated by dashes.

4. c. (1) The digits before the dash represent the applicable chapter 1-12.
- (2) The digits after the dash represent the sequential figure or table within that chapter (1, 2, etc.).
- (3) A listing of tables and figures follows the table of contents in this SOP.
- d. The largest chapter in the SOP is Chapter 12, Document Processing. This chapter is important because it contains the processing requirements for each document type, the appropriate document and accounting line information, Financial Procurement Desktop (FPD) procedures as applicable, a flow diagram, unique and critical requirements, sample forms, a sample Program Element Status (PES) report line item and references to the related area.
- e. User comments with recommended changes to the SOP should be sent to FincenSOP@fincen.uscg.mil.

5. Routine Correspondence.

- a. Communication from the Commanding Officer of the unit to the FINCEN depends on the nature of the communication:
 - (1) For routine accounting items, direct communication with the FINCEN is authorized and encouraged.
 - (2) For those items of a nonroutine nature or that impact the unit's operational capabilities, communication will be via the chain of command.
- b. MLC and Area units: Communication with the FINCEN from the Commanding Officer of the unit will be via the Maintenance and Logistics Command (MLC).
- c. District units: Communication with the FINCEN will be via the District Commander or other established chain of command.
- d. Headquarters units: Communication with the FINCEN will be through your unit's established chain of command.

6. Changes. The FINCEN issues official changes to this manual which are posted on the internet web page at <http://www.fincen.uscg.mil/field.htm#SOP%20Updates>. It is the user's responsibility to enter revised pages and remove superseded pages as changes are received. Although SOP changes usually are published with the FINCEN Newsletter, the articles in the Newsletter are nonofficial in nature and do not constitute a change to the SOP.

7. Distribution. This manual is available at the FINCEN internet web page at <http://www.fincen.uscg.mil/sop.htm>.