

INTRODUCTION TO USCG FINANCE AND ACCOUNTING

1. General Responsibilities.

- a. Financial Management Policy. Commandant (CG-83) is responsible for developing, promulgating and implementing Coast Guard Financial Management Policy for use by Headquarters Program Managers, Area and District Commanders, Commanders of Maintenance and Logistics Commands, Commanding Officers of Headquarters units, and Commander, CG Activities Europe. For more information, see the Financial Resource Management Manual (FRMM).
- b. Budgeting. The District or the MLC acts as the unit budgeting office. All submissions for future funding requirements, quarterly apportionments, or reclaims should be handled in accordance with Commandant's issued policy and local directives. For more information, see the Financial Resource Management Manual (FRMM).
- c. Procurement. All purchases must be made in accordance with acquisition regulations and local instructions. The FINCEN maintains copies of Warrants for designation of Contracting Officers. Any changes or corrections must be submitted to the FINCEN (OPB) as they occur. For more information see COMDTINST M4200.13 series, Simplified Acquisition Procedures (SAP) Handbook and COMDTINST M4200.19 series, Coast Guard Acquisition Procedures (CGAP).
- d. Accounting & Disbursing. The FINCEN is responsible for the payment of all government and commercial bills for the Coast Guard except for ICP's and for maintaining all accounting records and submission of reports for these units within the Coast Guard.

2. Coast Guard Organization for Accounting Functions. The Coast Guard accounting system is organized in four tiers. The levels are Unit, District/MLC, FINCEN, and Headquarters. The general functions of the four accounting levels are:

- a. Unit level. Carries out routine, recurring functions within the unit's authority, including budgeting, financial management, accounting, procurement, requisitioning, cashier and subsistence operations, and property management.
- b. District/MLC level. The District/MLC plays a distinct role in problem solving, accounting (such as establishing program elements), executes major procurements beyond unit authority or capability, and develops and monitors unit and staff budgets via MLC compliance staff.
- c. FINCEN. The FINCEN is responsible for maintaining all accounting records and submission of reports for all units within the Coast Guard except ICP's. The

2. c. (cont'd) FINCEN is responsible for the payment of all government and commercial bills for units within the Coast Guard except ICP's. The FINCEN will publish technical and financial procedures.
- d. Headquarters level. This is the Commandant level. It sets servicewide Budgetary, Procurement, Financial Management and Accounting policy and coordinates accounting activities among other Government agencies and the Department of Homeland Security (DHS).

3. USCG Finance Center.

- a. General Responsibilities.
 - (1) Accounting.
 - (2) Collections.
 - (3) General Ledger.
 - (4) Payments.
 - (5) FPD Maintenance and Advanced Training.
 - (6) Governmentwide Credit Card Program (Payments and Auditing).
 - (7) Financial Reporting.
- b. FINCEN Organizational Structure.
 - (1) Comptroller Division.
 - (2) Systems Division.
 - (3) Financial Information and Control Division.
 - (4) Accounting Operations Division.
- c. Communication and Correspondence with the FINCEN.
 - (1) Mailing address.
 - (a) Routine correspondence (DO NOT USE FOR ACCOUNTING DOCUMENTS).

Commanding Officer (Routing Symbol - Appendix L)
USCG Finance Center
1430A Kristina Way
Chesapeake, VA 23326-(Note)

Note: See Appendix L.

3. c. (1) (b) Specific accounting related correspondence and documents. See Chapter 12, Section A.
- (2) PLAD for record Message Traffic. COGARD FINCEN CHESAPEAKE VA//Routing Symbol (See Appendix L)//
- (3) Phone Numbers.
 - (a) General - (757) 523-6700.
 - (b) Vendor Customer Service - (757) 523-6940.
 - (c) 800 Automated Voice Response/
Vendor Customer Service – (800) 564-5504
 - (d) FPD hotline (757) 523-6781.
- (4) Electronic Mail. The following general information has been established concerning E-mail at the FINCEN:
 - (a) Domain: FINCEN.
 - (b) Mail: Please use FirstInitialLastName@FINCEN.USCG.MIL
 - (c) Administrator user name: Postmasterfincen@FINCEN.USCG.MIL.

Note: Prior to configuring the FINCEN on E-mail, contact the E-mail administrator at (757) 523-6841.
- (5) FAX: Use routing symbol for FAX correspondence. (See Appendix L).
Phone number: (757) 523-6900.