

## COST CENTER CODES

### 4. Operating Expense Program Cost Centers.

- a. Servicewide Cost Center Numbers. The cost centers which follow are provided to gather costs which are identified with the overall missions of the Coast Guard. The Cost Centers may be used to record cost which are incurred for the benefit of mission, but are not feasible for the distribution to individual operating units. Some program related expenses are costed by program type rather than classifying the expense to unit cost centers.

#### **Cost Center Numbers**

#### **Description**

1XXXX	Cutter Class Cost Centers - This group of cost centers is used to record expenditures incurred that will benefit an entire class of cutters where it is not practical to break down costs to individual cutters.	
11400	WHEC	378_
11500	WMEC	270_
12100	WMEC	210_
13200	WPB	82_
13400	WBP	110_
15200	WLB	
15500	WLM	175_
16900	WLIC	
17200	WYTL	
17500	WTGB	
19000	WLR	
66XXX	Detached OPFAC - Member permanent duty assigned at other than Coast Guard Units. This group of cost centers is provided to gather pay and allowance (including subsistence) of personnel with permanent duty assignments at other than Coast Guard Units. For cost centers that begin with 66XXX see PMIS/JUMPS inquiry manual or check with your local PERSRU.	
71231	Marine Corps Unit	
71232	Army Unit	
71233	Air Force Unit	
71234	CG Reserve in District	
71237	Home In District (used for discharged or retirement)	
71238	Navy Unit	
71239	Public Health Service Unit	

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<u>Cost Center Numbers</u>	<u>Description</u>
73100	Unmanned Aids Afloat - Minor. Expense incident to procurement of all unmanned aids to navigation afloat, except for large navigation buoys. See cost center 73150. Charge to this cost center only those costs proper for charge to AFC-30 as defined under appendix D. In addition, charge to this cost center those costs incurred under AFC-43 covering procurement of batteries for floating aids associated with major casualty damage.
73200	Fixed Aids - Minor. Expense incident to procurement, replacement, modification, and overhaul and repair of casualty damage of fixed aids ashore. This account must include those structures displaying only a daymark and those structures using 12 volts or less visual and audible aids to navigation equipment. Charge to this account those costs incurred covering major expenses for maintenance and replacement of fixed structures which extend less than 30 feet above the supporting ground or mud line. For offshore structures and other fixed aids to navigation, see cost center 73220 and 73250. Charge to this cost center those costs proper for charge to AFC-43 as defined under Appendix D and those costs incurred under AFC-30 for utilities and leased communication circuits furnished direct to the aid.