

ACCOUNTING LINE DATA

1. **Accounting Line Data.** Accounting line data must be included on all requests for procurement. Accounting line data is the basic information required to maintain accounting records. Incorrect information will cause charges to process against the wrong accounts and could result in payment of interest penalties.

ENSURE YOUR ACCOUNTING DATA IS CORRECT BEFORE A PROCUREMENT DOCUMENT LEAVES YOUR UNIT. BE SURE TO CHECK YOUR FINANCIAL TRANSFER AUTHORIZATION OR BUDGET OFFICE FOR ACCOUNTING INFORMATION.

2. **The General Format of CG Accounting Line Data is:**

2 / F / 301 / 136 / 30 / 0 / AB / 12345 / 2673

(1) (2) (3) (4) (5) (6) (7) (8) (9)

Notes:

- (1) **AGENCY CODE.** The "2" in this field indicates the Coast Guard. It will always be "2".
- (2) **REGION/DISTRICT CODE.** Appendix A shows authorized codes for the various Regions/Districts. It will normally be constant for a particular unit.
- (3) **APPROPRIATION CODE.** The first digit normally represents the last character of the fiscal year, in this example 3 = 2003. The remaining digits represent the appropriation account. Appendix B lists the Appropriation Codes. In the example above, 01 represents the Operating Expenses appropriation (OE) for the Coast Guard. For most CG units, this field will be constant for the fiscal year. For other appropriations, see Appendix B.
- (4) **APPROPRIATION LIMITATION CODE (ALC).** The first digit of this field represents the type of funding, direct or indirect. Appendix C lists the available codes. In the example above, "1" indicates direct funding. The next two digits are the Administrative Target Unit (ATU). This field is constant for most units. It will be "1" + the code from Appendix C.
- (5) **ALLOTMENT FUND CONTROL CODE (AFC).** An allotment fund control code is funding distributed for a defined purpose. AFC code managers are located at CGHQ. Appendix D lists available AFC codes. Most units and staff elements will use a constant 30 in this field. Day-to-day CG operations are generally funded through AFC 30.
- (6) **ALLOTMENT LEVEL INDICATOR CODE (ALIC).** This field will always be Zero.

2. (7) **PROGRAM ELEMENT (PE).** This field is the "source of funds" for a procurement, or where an ATU (District, MLC, HQ unit) distributes funds. Only two positions are used in the OE. Up to six positions may be used for projects in other appropriations. Some large units have multiple Program Elements. For most units, this field will be constant.
- (8) **COST CENTER.** This field is the Operating Facility Code (OPFAC) number of the unit for which the funds are used or the cost center for specific programs. At some HQ commands, cost centers are locally defined. This field will normally be the benefiting unit. Appendix E contains a listing of Cost Center Codes.
- (9) **DOT STANDARD OBJECT CLASS.** This field defines what was purchased. Appendix F contains a list of DOT standard object classes and descriptions. In this example, 2673 indicates cutter maintenance supplies. Object classes should be assigned carefully to each document since they are the building blocks of a spending plan answering the question - How did you spend your money?

ALWAYS LEFT JUSTIFY APPROPRIATION CODE, PROGRAM ELEMENT, AND COST CENTER FIELDS ON CODING FORMS AND WHEN DIRECTLY ENTERING DATA INTO COMPUTER SYSTEMS.

- (10) **SYSTEM DATA.** This field is a multipurpose field. For reimbursable situations, enter the Reimbursable Agreement Number (see Chapter 9). For purchases of supplies and equipment to maintain Navy-Type-Navy-Owned (NTNO) equipment, enter the appropriate NTNO Code (see Chapter 11). For purchases of Real and Personal Property meeting the criteria for capitalization, enter the appropriate Material Asset Code (MAC) (see Chapter 11).
3. **Multiple Accounting Lines.** Multiple lines of accounting require a document number suffix for each line of accounting (see Chapter 5 for Document Numbering). The following cases require multiple lines of accounting:
- A single document which covers purchases for several cost centers/OPFACS.
 - A single document which covers more than one object class.

4. **Special Accounting Lines.**

- a. Auxiliarist's Operational Patrol Orders Subsistence Accounting Line:

2 / P / 301 / 299 / 12 / 0 / 12 / 73500 / 2596
(1)

Note: (1) First position of the appropriation code = FY (i.e., 3 = FY03)

- b. Permanent Change of Station (PCS) Orders Accounting Line:

2 / P / 301 / 299 / 21 / 0 / ** / ***** / ****
(1) (2) (3) (4)

4. b. (cont'd)

- Notes: (1) The first position of the appropriation code = FY (i.e., 3 = FY03)
 (2) ** = Type PCS Order (See Table 4-1).
 (3) ***** = Cost Center (See Table 4-2).
 (4) **** = Object Class (See Appendix F).

CODE	TYPE
AS	Accessions
RA	Reassignments
TG	Training
SR	Separations

Table 4-1 Type PCS Order

CODE	TYPE
78040	Inconus
78045	Outconus

Table 4-2 Cost Center

c. Government Leased Housing Accounting Line:

2 / P / 301 / 299 / ** / 0 / ** / ***** / *****
 (1) (2) (3) (4) (5)

- Notes: (1) First position of appropriation code = FY (i.e., 3 = FY03).
 (2) ** = Type Housing (See Table 4-3)
 (3) ** = Program Element/District Codes (See Table 4-4)
 (4) ***** = Cost Center (See Table 4-5).
 (5) **** = Object Class (See Appendix F).

CODE	TYPE
11	Officer
12	Enlisted

Table 4-3 Type Housing

4. c. (cont'd).

CODE	DISTRICT	CODE	DISTRICT	CODE	DISTRICT
5B	CGD1	5Y	RTC Yorktown	5J	CGD17
55	CGD5	5L	CGD11	5P	MLCPACHSG
57	CGD7	5S	CGD13		
58	CGD8	59	CGD9		
5M	MLCLant	5A	Academy		
5H	Headquarters	5C	Cape May		
5T	RTC Petaluma	54	CGD14		

Table 4-4 District Codes

CODE	FAMILY HOUSING COST CENTERS
78651	FHLP Leased Family Housing
78652	UPHL Leased Unaccompanied Personnel
78653	UPLH Leased Housing

Table 4-5 Family Housing Cost Centers

d. Headquarters Funded Training Accounting Line:

2 / P / 301 / 199 / 56 / 0 / ** / ***** / ****
 (1) (2) (3) (4)

- Notes: (1) First position of the appropriation code = FY (i.e., 3 = FY03).
 (2) ** = Program Element.
 (3) ***** = Cost Center [Assigned by (G-W)].
 (4) **** = Object Class (See Appendix F).

e. Supply Fund Dining Facilities:

2 / * / XS6 / 1** / ** / 0 / 82 / ***** / 2645
 (1) (2) (3) (4)

- Notes: (1) * = Region District Codes (See Appendix I).
 (2) 1** = ATU (See Appendix I).
 (3) ** = Allotment Fund Control (See Appendix I).
 (4) ***** = Cost Center (OPFAC) (See Appendix I).

4. f. Supply Fund Fuel Purchases:

2 / * / XF6 / 1** / ** / 0 / 85 / ***** / 2639
 (1) (2) (3) (4)

Notes: (1) * = Region District Codes (See Appendix I).
 (2) 1** = ATU (See Appendix I).
 (3) ** = Allotment Fund Control (See Appendix I).
 (4) ***** = Cost Center (OPFAC) (See Appendix I).

g. Supply Fund Clothing and Small Stores Purchases:

2 / * / XU6 / 1** / ** / 0 / 81 / ***** / 2680
 (1) (2) (3) (4)

Notes: (1) * = Region District Codes (See Appendix I).
 (2) 1** = ATU (See Appendix I).
 (3) ** = Allotment Fund Control (See Appendix I).
 (4) ***** = Cost Center (OPFAC) (See Appendix I).

h. Supply Fund Retail:

2 / * / XG6 / 1** / ** / 0 / 83 / ***** / *****
 (1) (2) (3) (4) (5)

Notes: (1) * = Region District Codes (See Appendix I).
 (2) 1** = ATU (See Appendix I).
 (3) ** = Allotment Fund Control (See Appendix I).
 (4) ***** = Cost Center (OPFAC) (See Appendix I).
 (5) ***** = Object Class (See Appendix F).

i. Pollution Fund:

2 / H / SZ / 1** / 95 / 0 / ***** / ***** / *****
 (1) (2) (3) (4)

Notes: (1) 1** = ATU (Restricted to 01, 02, 05, 07, 08, 09 11, 13, 14, and 17).
 (2) ***** = Last six positions of the Federal Pollution Number issued by District or NPFC.
 (3) ***** = OPFAC (See Appendix E).
 (4) ***** = Object Class (See Appendix F).

j. Environmental Compliance and Restoration.

2 / * / X90 / 1** / 43 / 0 / ***** / ***** / 2521
 (1) (2) (3) (4) (5)

Notes: (1) * = Region/District Codes (See Appendix A).
 (2) = Appropriation Code is X90 for all years.

4. j. (3) ** = ATU (See Appendix C).
 (4) **** = 4 character Program Element.
 Note: The third character of this Program Element must match the first character of the appropriation. For example, X90 with CLXA.
 (5) ***** = Cost Center (OPFAC) (See Appendix E).

k. Acquisition, Construction and Improvement:

2 / * / ** / *** / ** / 0 /*****/ ***** / ****
 (1) (2) (3) (4) (5) (6) (7)

- Notes: (1) * = Region/District (See Appendix A).
 (2) ** = Appropriation Code (See Appendix B).
 (3) *** = Appropriation Limitation Code. First position: zero = direct, 5 = reimbursable, positions 2 and 3 = ATU (See Appendix C).
 (4) ** = Allotment Fund Control Code. Use zero when first position of the ALC is zero; use 6 zero when first position of ALC is 5.
 (5) ***** = Program element. Position 2 through 4 are the project numbers. Positions 5 and 6 are serial numbers. Position 1 designates the project category. (See Table 4-6)
 (6) ***** = Cost Center (See Appendix E)
 (7) **** = Object Class (See Appendix F).

l. Units Issuing Voluntary and Involuntary Emergency Active Duty Orders for Reservists:

- (1) Pay and Allowances. Charge reservists' pay and allowances directly to the HQ AFC 01 account as follows:

2 / P / 701 / 299 / 10 / 0 /10 / ** / *** / ****
 (1) (2) (3) (4)

- Note: (1) First position of the appropriation code = FY (i.e., 7 = FY97)
 (2) Cost Center (See paragraph 4 below)
 (3) Object Class (See Table)
 (4) Document Number: Use a locally generated document number

CODE	TYPE
117G	OFFICER
117H	ENLISTED

Table 4-6 Pay and Allowances Object Class