

COST CENTER CODES

2/F/401/136/30/0/AB/*****/2674

1. **Classify And Collection Of Cost.** Coast Guard policy is to classify and collect cost by one of three ways:
 - a. Charge the Cost Center of the organization benefiting from the expense. Typically, to collect a unit's operating expenses for analysis and comparison from period to period.
 - b. The Cost Center indicates a special Coast Guard program. Typically, to collect the cost of a particular program or event.
 - c. The Cost Center indicates a servicewide Coast Guard mission. Typically, for specific expenses relating to certain missions when it is not possible to break down cost to individual benefiting units.
2. **Operating Unit Cost Centers.**
 - a. OPFAC Unit Cost Distribution. COMDTINST M5440.2 (series), Operating Facilities of the U. S. Coast Guard (OPFAC), contains a list of five digit identification numbers that have been assigned to each operating unit in the Coast Guard. This number is used for fiscal accounting purpose to collect the cost of operating a unit. As a general rule, costs are accumulated on an "end user" basis (i.e., the cost center of the benefiting unit is charged with expenses incurred). Operating expenses of subunit should be charged to the parent unit cost center. Maintain cost centers for each Coast Guard unit, including each Coast Guard Reserve unit which has been assigned an OPFAC number.
 - b. Other Cost Center Distribution. Special Organizational Cost Centers are provided in section 3 of this appendix for accumulating expenses incurred at Headquarters, District Offices, and major Headquarters Units. Some costs are accumulated by programs. Cost Centers for these are provided in sections 4 and 5 of this appendix.
3. **Special Organizational Cost Centers.**
 - a. Purpose. Provision is made for reporting detailed operating expenses incurred at Headquarters, District Offices, and major Headquarters units. Following are cost classifications for these units.

COST CENTER CODES

b. Headquarters Cost Centers. The following organization cost centers are prescribed for OPFAC 70098 to classify Headquarters operating expenses.

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
70010	Office of the Commandant Vice Commandant Chaplain of The Coast Guard Foreign Affairs Advisor to the Commandant Medical Advisor to the Commandant Master Chief Petty Officer Chief Administrative Law Judge
70011	Congressional Affairs Staff
70012	International Affairs Staff
70013	Public Affairs Staff
70014	Streamlining Coast Guard Organization Study
70015	Training Infrastructure Study
70030	Chief of Staff Deputy Chief of Staff Management Effectiveness Staff Strategic Planning Staff Headquarters Command and Support Division Mutual Assistance Headquarters District Director Headquarters Command Administration Branch Personnel Reporting Unit (PERSRU) Headquarters Administrative Support Branch Headquarters Logistics Support Branch Headquarters Small Purchases Branch Headquarters Clinical Service Branch Headquarters Equal Opportunity Branch
70042	Director of Finance and Procurement
70070	Financial Management Division
70041	Procurement Management Division
70043	Financial Systems Division
70035	Director of Resources Plans and Policy Division
70050	Budget Division
70080	Programs Division
70180	Office of Chief Counsel Deputy Chief Special Assistant Court of Military Review Chief Trial Judge

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
70180	Office of Chief Counsel (cont'd)
70181	Maritime and International Law Division
70182	Policy and Program Development Division
70183	Procurement Law Division
70184	General Law Division
70185	Claims and Litigation Division
70186	Military Justice Division
70187	Legislation Division
70188	Regulations and Administrative Law Division Administrative Law Branch
70179	Environmental Law Division Legal Administration Division
70190	Office of Readiness and Reserve Command Enlisted Advisor OASD Liaison Officer Transcom Liaison Officer Forscomm Liaison Officer Deputy Chief for Readiness
70195	Readiness Budget and Administrative Staff
70196	Readiness Plans Division Current Readiness Plans Branch Mobilization Planning Branch
70197	Readiness Analysis and Exercise Division Readiness Evaluation and Analysis Branch Readiness Exercise Branch Deputy Chief for Reserve
70194	Reserve Staff Reserve Information Branch
70191	Reserve Personnel Management Division Reserve Personnel Systems Branch Reserve Officer Status and Performance Branch Reserve Personnel Records and Retirement Branch
70193	Reserve Programs Division Reserve Plans Branch Reserve Budget Branch Reserve Mobilization Branch
70192	Reserve Training Division Training Support Branch Training and Performance Analysis Branch
70300	Office of Health Services Office of the Chief Deputy Chief

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
70300	Office of Health Services (cont'd) DOD Liaison Officer Resource Management Division Administrative Assistant Financial Management Branch Planning and Evaluation Branch Publications Branch
70302	Operational Medical Division Professional Service Branch Quality Assurance Branch
70302	Operational Medical Division Wellness Branch Safety and Environmental Health Division Aviation Safety Branch Facility Safety Branch Safety and Environmental Health Division Environmental Health Branch Vessel Safety Branch Safety Specialist
70310	Office of Engineering and Development Office of the Chief
70320	Aeronautical Engineering Division Planning, Programming & Budgeting Branch Information Resource Management Maintenance and Engineering Branch Avionics Branch
70330	Civil Engineering Division Environmental Compliance and Restoration Branch Facility Planning and Standards Branch Ocean Engineering Branch Program Execution and Management Branch Project Development Branch
70350	Naval Engineering Division Type Support Branch Fleet Systems and Equipment Branch Management Branch Program Standards Branch Technical Branch
70361	Research and Development Staff Planning Branch Coordination Branch
70362	Logistics Management Division Program Evaluation Branch Supply Policy Branch

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
70362	Logistics Management Division (cont'd) Logistics Policy Branch Information Resource Management
	Office of Acquisition
70370	Office of the Chief
70371	Acquisition Management Staff
70372	Project Managers
70373	Project Support Division
70374	Contract Support Division Special Acquisition Branch Material Acquisition Branch Major Systems Acquisition Branch Cost/Price Analysis Branch
70375	Planning and Administration Division
70376	A-76 Task Force
70377	Quality Assurance Division Specification Control Branch Product Verification Branch Policies and Procedures Branch Resource Management Division Program Resource Management Branch Information Resource Management Branch
	Office of Marine Safety, Security and Environmental Protection
70410	Office of the Chief
70411	Marine Safety Center Deputy Chief MSC Liaison Officer COE Liaison Officer Associate Program Director Traveling Inspection and Evaluation Staff Research and Development Secretary Ship Structure Committee Planning Staff Plans and Analysis Branch
70412	Budget Branch
70413	Training Branch
70414	Coordination Branch
70415	Management Information Branch
70416	National Strike Force Coordination
70419	OPSAIL'92
70420	Marine Technical and Hazardous Materials Division Assistant Chief Administrative Officer

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
	Office of Marine Safety, Security and Environmental Protection (cont'd)
70420	Marine Technical and Hazardous Materials Division (cont'd)
70421	Hazardous Materials Branch
70422	Engineering Branch
70423	Naval Architecture Branch
70424	Ship Design Branch
70430	Merchant Vessel Inspection and Documentation Division
70431	Compliance and Enforcement Branch
70432	Standards Development Branch
70433	Survival Systems Branch
70434	Offshore Activities Branch
70435	Tonnage Survey Branch
70436	Vessel Documentation Branch
70440	Merchant Vessel Personnel Division
70441	Seamen Documentation Branch
	Licensing and Evaluation Branch
	Personnel Qualifications Branch
	Vessel Manning Branch
	Merchant Marine Examination Branch
	Merchant Marine Veterans Branch
70450	Marine Environmental Protection Division
	Prevention, Enforcement Branch
	Pollution Response Branch
	Environmental Coordination Branch
70460	Marine Safety Information System Branch
70465	Management Information Branch
70470	Marine Investigation Division
	Casualty Review Branch
	Personnel Action Branch
	Marine Safety Evaluation Branch
70475	Information Management Division
70476	Policy & Procedures Branch
70477	Program Support Branch
70478	System Support Branch
70480	Port Safety and Security Division
	Port Operations Branch
	Port Security Branch
	Environmental Coordination Branch
	Office of Law Enforcement and Defense Operations
70510	Office of Chief
70515	Plans and Programs Staff
70530	Intelligence Investigations and Security Division
70535	Operational Law Enforcement Division
70543	Aviation Division

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
	Office of Law Enforcement and Defense Operations (cont'd)
70550	Cutter Division
70565	Defense Operations Division
70580	Pollution Funds Division
70581	Vessel Certification Branch
70582	Offshore Facilities Branch
70584	Environmental Protection Division
70585	Prevention, Enforcement and Standards Branch
70586	Pollution Response Branch
70587	Environmental Coordination Branch
	Office of Personnel
70610	Office of the Chief of Personnel, G-PD
70610	Deputy for Personnel - Budget Coordination Staff
70615	PPBES and Coordination Staff, G-PD-1
70621	Information Resource Management Staff, G-PD-3
70622	Force Planning Staff, G-PD-5
70630	Civilian Personnel Division, G-PCV
70640	Enlisted Personnel Division
70650	Total Quality Management Staff, G-PD-4
70651	Military Personnel Division, G-PMP
70652	Diversity Staff, G-PD-2
70660	Officer Personnel Division
70670	Personnel Services Division, G-PSP
70671	MWR and CG Exchange System Division, G-PXM
70686	Policy, Planning and Evaluation Staff
70687	Training and Performance Improvement Division, G-PTP
70688	Recruiting and Job Entry Division
	Office of Command, Control and Communication
70700	System Planning, Architecture and Review Staff
	Systems Planning Branch
	Systems Review Branch
70710	Program Support Division
	Technology Center
	Management Programs and Policy
	FOIA/PA
	Directives Branch
	Security Policy Branch
70715	Computing Technology Division
	Mainframe Technology
	Systems Integration Branch
	Data Administration Staff
	End-User Computing Staff

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
70730	Telecommunications Management Division Frequency Assignment Staff Radio Engineering Staff Distress and Safety Service Staff
70735	Planning and Programming Staff Planning Branch Human Resources Management Branch Budget Execution Branch
70745	CGHQ Command Center Flag Plot Staff National Response Center Communication Center
70760	Electronics System Division Special Projects Branch Navigation Systems Branch Maintenance Management Branch Configuration Management
	Office of Civil Rights
70960	Office of the Chief
70961	Military Equal Opportunity Division
70963	Civilian Equal Opportunity Division
	Office of Navigation and Waterway Safety
70990	Office of Chief
70991	Short-Range Aids to Navigation
70992	Radio Navigation Division
70993	Bridge Administration Division
70994	Liaison and Coordination Staff
70995	Office of Navigation and Waterway Safety
70996	Ice Operation Division
70997	Search and Rescue Division
70998	Auxiliary Boating and Consumer Affairs Division

Note: Cost which cannot readily be classified to prescribed cost centers may be charged to Cost Center 70098.

- c. District Office Organizational Cost Centers. Use these cost centers to classify all district offices expenses when costs are related to a specific division or branch. The following cost centers are prescribed for OPFAC 71101, 71102, 71105, 71107, 71108, 71109, 71111, 71113, 71114, and 71117 to classify operating expenses under their respective Administrative Target Unit 01, 02, 05, 07, 08, 09, 11, 13, 14, and 17.

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
71015	Command Cadre
71025	Legal Staff
71035	Public Affairs Staff
71045	Information Resource Management (C3/IRM) Staff
71055	District Inspector
71066	Work Life Study
71075	Planning Officer
71115	Readiness and Reserve Division
71125	Readiness Branch
71135	Reserve Branch
71215	Administration Division
71225	Office Services Branch
71235	Finance Branch
71245	Personnel Branch
71255	Personnel Reporting Unit
71265	Clinic (CGD17)
71275	Building Management (CGD5)
71415	Marine Safety Division
71416	Marine Environmental Protection Branch
71417	Port Safety Branch
71418	Merchant Vessel Safety Branch
71715	Boating Safety Division
71815	Operations Division
71825	Search and Rescue Branch
71835	Aids to Navigation and Waterways Management
71845	Law Enforcement Branch
71865	NNBIS/OCDETF
71875	Bridges Branch
71885	TACLET (CGD7)

- d. Atlantic Area Office Cost Centers. Use these cost centers to classify all Atlantic Area offices expenses when costs are related to a specific division. The following cost centers are prescribed for OPFAC 75120 to classify operating expenses under Administrative Target Unit 20.

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
75120	Atlantic Area Administration
75121	Operations Division
75122	Readiness and Training Division
75123	Public Affairs Staff
75124	Information Systems Division
75125	Intelligence Division
75127	Hearing Officer Program

- e. Pacific Area Office Cost Centers. Use these cost centers to classify all Pacific Area offices expenses when costs are related to a specific division. The following cost centers are prescribed for OPFAC 75150 to classify operating expenses under Administrative Target Unit 21.

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
75150	Pacific Area Administration
75151	Operations Division
75152	Readiness and Training Division
75153	Intelligence Division
75154	Public Affairs Staff
75155	Information Systems Division
75157	Hearing Officer Program

- f. Maintenance and Logistics Command, Atlantic (MLCLANT) Cost Centers. Use cost centers shown below to classify all Atlantic Command Cadre offices expenses when costs are related to a specific division or branch. The following cost centers are prescribed for OPFAC 75130 to classify operating expenses under Administrative Target Unit 32.

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
75131	Command Cadre
75132	Regional Inspector
75133	Civil Rights Staff
75134	Readiness Planning Staff

COST CENTER CODES

- g. Maintenance and Logistics Command, Pacific (MLCPAC) Cost Centers. Use cost centers shown below to classify all Pacific Command Cadre offices expenses when costs are related to a specific division or branch. The following cost centers are prescribed for OPFAC 75160 to classify operating expenses under Administrative Target Unit 33.

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
75161	Command Cadre
75162	Regional Inspector
75163	Civil Rights Staff
75164	Readiness Planning Staff

- h. Maintenance and Logistics Command (MLC - Atlantic or Pacific) Cost Centers. Use cost centers shown below to classify all MLC offices expenses when costs are related to a specific division or branch. The following cost centers are prescribed for OPFAC 32-75130 or 33-75160 to classify operating expenses under Administrative Target Units 32 or 33.

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
75170	Technical Support Division - Vessel
75171	Support Branch
75172	Administration Branch
75173	Specifications Branch
75174	Procurement and Logistics Branch
75180	Technical Support Division - Shore
75181	Program Administration and Budget Branch
75182	Shore Facility Planning and Compliance
75190	Technical Support Division - C3
75191	Budget and Planning Branch
75192	Support Electronics Branch
75193	Telecommunications Branch
75194	Regional Information Resources Management (IRM) Staff
75210	Finance Division
75211	Planning/Programming and Budgeting
75212	Procurement Branch
75214	Personal Support Branch
75215	Supply and Property Branch

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
75220	Personnel Division
75221	Civilian Personnel
75222	Military Personnel
75223	Personnel Services
75224	Personnel Reporting Unit
75230	Health Services Division
75231	Quality Assurance Branch
75232	Environmental Health Branch
75233	Administration Branch
75240	Legal Division
75241	Claims Branch
75242	Advocacy Branch
75243	General Law Branch
75244	Contract Branch
75245	Administration Branch

- i. Academy Cost Centers. Use cost centers shown below to classify Academy operating costs. The following cost centers are prescribed for OPFAC 60100 to classify operating expense under Administrative Target Unit 60:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
	<u>Superintendent</u>
60012	Museum Operations
60019	Superintendent - Operations
60033	Visitor Center Operations
60053	EEO Officer
60054	Legal Officer
60055	Public Affairs Office
60056	Public Affairs - Photo Lab Operations
60058	Cadet Counseling
60059	Chief of Staff - Support Operations
60065	Chaplain
	<u>Facilities Engineering Division</u>
60102	Facilities Engineering Division Operations
60111	Engineering Section
60116	Shop 10 Fire
60118	Shop 12 Locks & Keys

COST CENTER CODES

**Cost
Center
Numbers****Office Or Division**Facilities Engineering Division (cont'd)

60119	Construction & Engineering Branch Operations
60120	General Facilities Maintenance
60121	Carpenter Shop 03
60122	Yard Force 05
60123	Paint Shop 06
60124	Janitor Shop 08
60126	Grounds
60169	Buildings & Grounds Branch Operations
60171	Electrical Shop 01
60172	Plumbing Shop 02
60178	Electrical Shop 04
60181	Boiler Plant Shop 07
60186	Garage Shop 09
60189	Sail Loft
60191	Boiler Room
60199	Utilities Branch Operations

Comptroller Division

60209	Comptroller Division Operations
60211	Print Shop
60212	Stationary Locker
60221	Johnson GSK
60224	GSK Operations Section
60229	Logistics & Property Operations
60239	Cadet Finance Branch Operations
60249	Accounting Branch Operations
60251	Supply Section
60252	Contracting Section
60259	Procurement Operations
60269	Food Service Operations
60271	Coast Guard Exchange System
60273	Mariner's Lookout
60276	Gas Station
60279	Dry Dock

Health Services Division

60309	Health Service Division Operations
60319	Medical Branch Administration

COST CENTER CODES

**Cost
Center
Numbers****Office Or Division**Athletics Division

60409 Business Manager Administration
60429 Athletic Facilities Operations
60435 Intercollegiate Branch Administration
60439 Intercollegiate Branch Operations

Personnel & Administration Division

60504 Substance Abuse Prevent-Academy Personnel
60506 Child Development Center Operations
60509 Personnel Division Operations
60519 Military Personnel Branch Operations
60529 Civilian Personnel Branch Operations
60539 Communications Branch Operations
60549 MWR Branch Operations
60559 Security Branch Operations
60569 Housing Branch Operations
60589 Band Operations

Academic Division

60607 Registry
60609 Dean's Office Operations
60619 Library Operations
60621 Computer Science Instructional Support Operations
60622 Computer Science Administration Support Operations
60625 Communications Branch Operations
60629 Computer Science Operations
60639 Science Operations
60649 Mathematics Operations
60659 Humanities Operations
60679 Engineering Operations
60689 Economics & Management Operations
60691 Physical Education Intramural
60699 Physical Education Operations

Admissions Division

60759 Admission Division Operations
60769 Recruiting Branch Operations
60779 Processing Branch Operations
60789 Counseling Branch Operations

COST CENTER CODES

**Cost
Center
Numbers****Office Or Division**Cadet Administration Division

60803	Cadet Administration Music Director
60804	Cadet Administration Cadet Band
60806	Cadet Administration Social Director
60810	Cadet Administration Leadership Development
60820	Cadet Administration Chief, Logistics
60825	Cadet Administration Cadet Counseling
60839	Cadet Administration and Operations
60861	Professional Development
60863	Navigation Section
60864	Cadet Summer Programs Operations
60869	Professional Development Operations
60885	Yacht Sailing and Ocean Racing
60887	Leadership Training
60888	DC School
60892	Cadet Summer Program Operations
60899	Waterfront Facility Branch Operations
60909	Waterfront Operations
60923	Small Craft Branch Operations
60929	Ocean Racing Yachts
60939	Sailing Teams Operations
60959	Eagle Operations
60974	Foreign Service Officer (State Department)
60978	SCANTS Administration
60989	PCO/PXO School

NOTE: Charge direct cost of cadets (including pay, allowances, and subsistence) to Cost Center 78050 Personnel in Training. Charge travel expense of cadet designees and ex-cadets to and from Academy incident to entrance or separation to Cost Center 78055 Cadet and Officer Candidate Travel.

- j. TRACEN Petaluma Cost Centers. Use cost centers shown below to classify TRACEN Petaluma operating cost. The following cost centers are prescribed for OPFAC 61200 to classify operating expenses under Administrative Target Unit 74:

**Cost
Center
Numbers****Office Or Division**

61200	This series under development.
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COST CENTER CODES

- k. Aviation Technical TRACEN Cost Centers. Use cost centers shown below to classify Aviation Technical TRACEN operating cost. The following cost centers are prescribed for OPFAC 61300 to classify operating expenses under Administrative Target Unit 78:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
61300	This series under development.

- l. Coast Guard Institute Cost Centers. Use cost centers shown below to classify Institute operating cost. The following cost centers are prescribed for OPFAC 62100 to classify operating expense under Administrative Target Unit 71:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
62100	This series under development.

- m. Reserve TRACEN Yorktown Cost Centers. Use cost centers shown below to classify Reserve TRACEN operating cost. The following cost centers are prescribed for OPFAC 63100 to classify operating expenses under Administrative Target Unit 75:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
	<u>Administrative Division</u>
63101	Administration General
63102	Personnel Reporting Unit
63103	Barracks
63104	Housing
	<u>Command Administration</u>
63106	Command Administration
63107	Command Programs
63108	Military Civil Rights Program

COST CENTER CODES

**Cost
Center
Numbers****Office Or Division**Facilities Engineering Division

63110	Facilities Engineering General
63111	Maintenance Contracts
63112	Hazardous Waste Disposal
63113	ET Shop
63114	TT Shop
63115	EM Branch General
63116	EM - Vehicles
63117	EM Reserves/Custodial
63118	EM Electrical/Grounds
63119	Environmental and Safety

Comptroller Division

63122	Comptroller General
63123	Dining Facility
63124	Small Purchasing
63125	Logistics and Property
63126	Command Contingency Fund
63127	Miscellaneous Obligations
63128	TEMAC

Total Quality Management

63131	Facilitators
63132	TQM

Worklife Program

63134	Family Programs
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Health Services

63142	Health Services
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Chaplain

63144	Chaplain General Funds
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IRM System Branch

63146	IRM Branch General
63147	ADP Maintenance and Support
63148	LAN

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
	<u>Training Administration</u>
63150	Training Administration
	<u>Morale/Exchange Division</u>
63156	CGES General
63157	Clubs
63158	MWR
63159	Accounting
	<u>Engineering School</u>
63172	TEW General
63173	CMSG
63174	NRT
63175	DC "A"
63176	DC 1
63177	DC 2
63178	DC 3
63179	DC 6
63180	DC 5
63181	DC RES
63182	Fire Fighting
63183	EM1
63184	EM "A"
63185	EM2
63186	EM 18
63187	EMDCP
63188	EM 20
63189	EM 21
63190	EM 25
63191	EM 26
63192	EM 32
63193	EM ADV
63194	GM "A"
63195	SRBOC
63196	GM 8
63197	PRC
63198	(Vacant)
63199	SAI
63200	BPMC
63201	PPC
63202	M16
63203	RSC

COST CENTER CODES

**Cost
Center
Numbers****Office Or Division**Engineering School (cont'd)

63204	FT4
63205	ORD54
63206	ORD30
63207	ORD45
63208	MK "A"
63209	MK 1
63210	MK 2
63211	MK 4
63212	MK 5A
63213	MK 6
63214	MK 8
63215	MK 11
63216	MK 14
63217	MK 22
63218	MK 23
63219	MK 24
63220	MK 27
63221	MK 28
63222	MK 29
63223	MK 30
63224	MK 31
63225	EO 16
63226	CDET
63227	RESSBE
63228	FTA School
63229	(Vacant)
63230	RES RAC
63231	CSS
63232	MK 5B

Marine Safety Branch

63243	Marine Safety Branch
63244	T-MII
63245	T-MST
63246	MS Development Section
63247	Coastal Defense Planning
63248	Marine Environ Res
63249	SOHC Course MS 405 R
63250	Port Safety/Sec School
63251	CO-MS408 R
63252	XO-MS407 R
63253	RECED

COST CENTER CODES

**Cost
Center
Numbers****Office Or Division**Marine Safety Branch (cont'd)

63254	IDC-MS452 R
63255	IOC-MS472 R
63256	MST "A" MS720 R
63257	WX "C" MS722 R
63258	CDDP-MS732 R
63259	CDCS-MS733 R
63260	CDXP-MS735 R
63261	CDCC-MS739 R
63262	MSPOC-MS400 R
63263	PODC-MS422 R
63264	CPODC MS427 R
63265	PS "A" MS420 R
63266	PSSO-MS402 R
63267	RBS Course MS 453 R
63268	CIDC Course MS457 R
63269	TBoat Course MS462 R
63270	EHS-MS496 R
63271	OSC Course MS439 R
63272	MSTAT
63273	Fishing Vessel Exam Course

Training System Branch

63300	Training Systems
63301	Librarian
63302	Learning Center
63303	Nonresident Staff

Training Audio Visual

63305	Audio Visual General
63306	Audio Visual
63307	Photo Lab

MLE School

63309	MLE School General
63310	MLE Boarding Officer
63311	MLE IC Course
63312	National Boating SAR
63313	ITT

COST CENTER CODES

**Cost
Center
Numbers****Office Or Division**NATON School

63316	NATON School General
63317	ANC-BM
63318	ANC-AC
63319	ANC-BDS
63320	ANC-AP
63321	ANC-LT
63322	ANC-FD
63323	ANC-RB
63324	ANC-LHS
63325	ANC-OB
63326	ANC-OA
63327	ANC-C
63328	ANC-TT
63329	ANC-C-MK
63330	ANC-M
63331	ANC-RIV
63332	ANC-ANT

SAR School

63334	SAR School
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Wormley Creek

63339	Boat and Facility Maintenance
63340	BM and Boat Programs
63341	41 Stan Team

Operation Branch

63342	QM "A" School
63343	Adv "C" School
63344	RD "A" School

Officer Candidate School

63345	OCS General
63346	OCI/KCEO
63347	OCS/OIS/DCO Course
63348	ROCI ADT Course

COST CENTER CODES

- n. Aviation Training Center (ATC) Mobile Cost Centers. Use cost centers shown below to classify Aviation Training Center operating cost. The following cost centers are prescribed for OPFAC 65100 to classify operating expenses under Administrative Target Unit 76:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
65100	This series under development.

- o. TRACEN Cape May Cost Centers. Use cost centers shown below to classify TRACEN Cape May operating cost. The following cost centers are prescribed for OPFAC 67100 to classify operating expenses under Administrative Target Unit 77:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
67100	All Divisions

- p. Aircraft Repair and Supply Center Cost Center. Use cost centers shown below to classify Aircraft Repair and Supply Center operating cost. The following cost centers are prescribed for OPFAC 50100 to classifying expense under Administrative Target Unit 40:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
50100	Command Cadre
50110	Administrative Division
50111	Aircraft Engines
50112	Supply Division (Administration/M&G)
50113	Management Information Services Division
50114	Aviation Engineering Division
50115	Supply Division (Inventory Management)
50116	Aviation Repair Division - Test Equipment
50117	Supply Division (Fiscal)
50118	Supply Division (Procurement)
50119	Supply Division (Materiels)
50121	Aviation Repair Division - Direct
50122	Aviation Repair Division - Indirect
50123	Operation of Base Aircraft
50124	Preservation and Inactivation of Aircraft

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
50125	Other Operation Activities
50126	Aviation Repair Division - Equipment and Plant Improvements
50127	Aviation Engineering Division - Prototype
50128	Prod Division Military Pay Clearing Account
50129	Product Line Managers
50130	Field Stock Group
50131	Accessory and Equipment Repairs

- q. Supply Center (SUPCEN) Baltimore Cost Centers. Use cost centers shown below to classify Supply Center Baltimore operating cost. The following cost centers are prescribed for OPFAC 52100 to classifying expense under Administrative Target Unit 35:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
52100	Command Cadre
52110	General Administration
52120	Comptroller Division
52121	Fiscal Branch
52123	Data Processing Branch
52130	Supply System/Operations Division
52132	Provisioning & Allowance Branch
52134	Inventory Management Branch
52135	Supply Projects Branch
52140	Material Handling Division
52142	Central Packing Branch
52145	Receiving and Inspection Branch
52154	Industrial Technical Service Branch
52160	Provisions Catalog Allowance Branch

- r. Supply Center (SUPCEN) Curtis Bay. Use cost centers shown below to classify Supply Center Curtis Bay operating cost. The following cost centers are prescribed for OPFAC 52700 to classify operating expenses under Administrative Target Unit 37:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
52700	Unclassified

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
52708	Data Processing and Telecommunications
52710	Wage-Grade Salaries
52720	Gen Ops, Maintenance and Training
52722	Transportation of Inventory
52723	Procurement of New APA Material/Inventory and Project
52725	Allowance Program
52726	Replenish APA-ENE Inventory

s. Activities Europe (ACTEUR) Cost Center:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
73130	Commander ACTEUR
73131	Liaison Representative Naples, Italy
73132	CO MEDSEC, Sellia Marina, Italy

t. Air Station Cape Cod Cost Centers. In addition to the unit OPFAC number, classify other operating cost by type of activity as follows:

<u>Cost Center Numbers</u>	<u>Office Or Division</u>
46810	Special Activities - All appropriation funded direct cost incident to the operation of NAFAs, Medical or Dental services and similar support functions. This includes maintenance of facilities, providing equipment and other costs authorized in the Comptroller Manual, Volume VII, Non Appropriated Fund Activities Manual (COMDTINST M7010.5).
46815	Support Costs - Holding account to be distributed. All costs for manpower, services, supplies and materials that are not specifically identified with any single cost center but are in support of or necessary for the common benefit of two or more cost center areas. This may include cost of manpower, services, supplies, materials, etc., to provide maintenance, repair, administration, fire protection, security services, snow removal, trash collection, and other essential services. The balance in this holding account is to be distributed regularly on a pro rata or other logical basis to benefiting OPFAC Units.

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	

COST CENTER CODES

<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.

COST CENTER CODES

Cost Center Numbers	Description
73250	Fixed Aids - Major. Expenses incident to procurement, construction modification, and installation and repair of casualty damage and associated systems for short-range aids to navigation utilizing primary visual and audible aids to navigation equipment which utilize power sources in excess of 12 volts and have structures which extend more than 30 feet above the supporting ground or mud line including the more complex crib, tempts and caisson types. Charge to this cost center those costs incurred under AFC-43 covering major expenses for maintenance and replacement of aids to navigation structures for monitored stations. Charge to this cost center only 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.
73400	Disestablished Shore Units. Direct expense incurred for shore units after they are disestablished and placed out of commission.
73500	Auxiliary Operations (71830 is for District Office of auxiliary use only). Cost of equipment, nonconsumable supplies, fuel, services, consumable supplies, provision, etc., supplied to Auxiliary owned units for consumption while assigned to Coast Guard duties, or the amount of reimbursement allowed in lieu thereof, as well as the cost of replacement or repair of an Auxiliary owned unit or its equipment when damaged while assigned to Coast Guard duties; or the amount of reimbursement in lieu thereof allowed in accordance with USCG Auxiliary Regulations and Instructions.
74087	Civilian Pay Clearing Account - General Schedule Personnel.
74088	Civilian Pay Clearing Account - Wage-Grade Personnel.
74089	Student Pay Program.

COST CENTER CODES

Cost Center Numbers	Description
77950	Materials and Services Furnished Others. Reimbursable cost incurred under AFC-80 and AFC-88 reimbursements.
78040	Personnel In Transit - General. <ol style="list-style-type: none">1. Pay and allowances of personnel ordered home awaiting retirement, confined in hospital for 30 days or more, confined ashore awaiting court-martial or confined by court-martial for a period of 30 days or more.2. The following expenses incident to PCS of military personnel on extended active duty (EAD):<ol style="list-style-type: none">a. Pay and allowances accruing to the member during the period between date of detachment from old duty station and reporting date to new duty station.b. Travel expense of military members (except recruits and cadets) and their dependents incident to PCS within CONUS including transportation and storage of household goods (HHG), dislocation allowance and trailer allowance.c. Travel and transportation expenses of military members, their dependents and HHG upon first appointment or recall to EAD from inactive duty, from inactive reserve or retired status.
78045	Personnel In Transit - Overseas Travel. Expense incident to PCS of military personnel to, from or within Alaska, Hawaii and U. S. territories and possessions except travel to and from foreign countries. Travel and transportation expenses of military member's dependents and HHG which do not accompany the member to foreign duty station and TD travel enroute to and from foreign duty stations on PCS orders. Include travel expense defined under cost center 78040 plus: <ol style="list-style-type: none">1. Transportation of privately owned motor vehicles (POV).2. Interim housing and temporary lodging allowance.3. Travel of dependents and transportation of HHG under unusual or emergency conditions.

COST CENTER CODES

Cost Center Numbers	Description
78049	Personnel In Transit - Foreign Duty Stations. Expense incident to PCS of military personnel involving actual movement of member and dependents to, from, and within foreign countries, including Canada and Mexico, except as provided under cost center 78045.
78050	Personnel In Training (Recruiting Pay). Pay and allowances (including subsistence) and clothing issues-in-kind of active duty military personnel (including Cadets and Officer Candidates) undergoing training at Coast Guard facilities and at other government or nonfederal institutions. Note: Charge training travel expenses to appropriate servicewide program cost center in the 79XXX series identified with Coast Guard mission benefiting from the training.
78055	Cadet and Officer Candidate Travel. AFC-56/0/XX expense incident to travel of: 1. Cadet designees and ex-cadets to and from Coast Guard Academy incident to entrance or separation. 2. Officer candidates to and from point of training.
78080	Advances of Military Pay. Charge this cost center with salary advance and liquidation of advance through JUMPS.
78090	Recruit and Discharge Program. Clothing issues-in-kind to recruits, officer's initial uniform allowance, and mileage allowance or transportation in kind furnished upon discharge, extension of enlistment, resignation or release from EAD. Travel expenses of military members and their dependents, transportation and storage of HHG, and trailer allowance upon a member's: 1. Permanent or temporary retirement. 2. Discharge, resignation or release from EAD. 3. Death or when officially reported as dead, injured, missing, interned or captured.

COST CENTER CODES

Cost Center Numbers	Description
78095	Recruit - Travel. AFC-56/0/XX travel expense incident to TD, TAD and PCS of recruits from: <ol style="list-style-type: none">1. Place of enlistment to recruit training or to first duty station.2. Recruit training to advanced training or first duty station.
78100	Miscellaneous Personnel Expense (Region P only). Expense incurred for welfare, morale and recreation of military personnel, death gratuities, burial expense, FHA mortgage insurance premiums, cost to employer for SGLI and expense for schooling of dependents of personnel overseas (including transportation cost). Expense for medical supplies and equipment.
78300	All Coast Guard Marksmanship Training Detachment. Cost of operating the official All Coast Guard Marksmanship Training Detachment, including pay and allowances, travel, equipment, ammunition, special clothing, registration and entry fees for approved matches, etc.
78400	Coast Guard Ceremonial Honor Guard. Cost of Coast Guard Ceremonial Honor Guard including pay and allowances, travel and other expenses directly relating to the Honor Guard.
78651	Family Housing Lease Program (FHLP). Charge this cost center with expenditures for rental of accompanied family housing. This includes maintenance, energy (when not included in the terms of the lease) and for claims against the Coast Guard for restoration of leased housing due to tenant damage.
78652	Unaccompanied Personnel Leased Housing (UPLH). Charge this cost center with expenditures for rental of unaccompanied family housing. This includes maintenance, energy (when not included in the terms of the lease) and for claims against the Coast Guard for restoration of leased housing due to tenant damage.
78654	Unaccompanied Personnel Afloat Leased Housing (UPALH). Charge this cost center with expenditures for members without dependents who are on sea duty or duty at remote offshore stations who are not entitled to BAQ/VHA/HA.

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Description</u>
78656	CG Owned Unaccompanied Personnel Housing. Charge this cost center with expenditures of costs for CG owned UPH. This includes maintenance, repairs, energy, supplies, furnishings and services.
78658	BAQ Offset - CG Owned
78659	BAQ Offset - CG Leased
78660	BAS Offset
79201	Short-Range Aids to Navigation
79302	Boating Safety (Boating Safety Appropriation Only)
79701	Military Operations
79702	Military Preparedness
79800	Administration Postal Service.
79805	Law Enforcement Detachments on Naval Vessels - Serbian OPS
79808	Communications Services Support
79809	Engineering Support (Use only where vessel class cannot be identified)
79810	General Support Financial Management (FINCEN Only)

COST CENTER CODES

<u>Cost Center Numbers</u>	<u>Description</u>
79813	Medical Support (HQ AFC 57 Only)
79815	Personnel In Transit – Civilian PCS
79816	Retired Pay
79823	Health Care Active Duty
79824	Health Care Dependents of Active duty Personnel
79825	Health Care Retirees
79826	Health Care Dependents of Retirees
79828	Automated Information Systems Support
79829	Electronics Systems Support
79833	Presidential Inaugural
79846	Health care provided to Reservists other than those ordered to active duty over 30 days.
79847	Health care for auxiliary members physically injured while performing specifically assigned duties as authorized by 14 USC 832.
79848	Mississippi River Flooding
79872	Natural Disasters
79873	FEMA
79900	Streamlining Costs
79901	PSU Overseas Deployment

COST CENTER CODES

5. Reserve Training Program Cost Centers.

- a. Cost Classification. The cost of training Reserve members will be classified by program element and charged to the appropriate cost centers described below.

**Cost
Center
Numbers**

PPA – Program, Project & Activity Description

INITIAL ACTIVE DUTY FOR TRAINING – IADT: Trainee costs in connection with basic training for enlisted members including pay and allowances, subsistence, and travel expenses in the following categories:

78050	(RP, RY, and RK – Phase I, RK – Phase II). Pay and allowances, including subsistence for reserve personnel undergoing initial active duty for training (IADT).
78095	(RP, RK-1, RK-2, RY). AFC-56/0/XX travel expense for reserve recruit travel costs for reserve personnel for: <ol style="list-style-type: none"> 1. Place of enlistment to recruit training. 2. Recruit training to advanced training or first duty station for OJT.

**Cost
Center
Numbers**

PPA – Program, Project & Activity Description

CONTINUING TRAINING: Costs related to officer and enlisted drills and other active duty periods for training (IDT, ADT-AT, ADT-OTD).

87216	IDT – Inactive Duty Training. Costs related to drills (IDT) and Readiness Management Periods (RMP - Old appropriate duty). Does not include Volunteer Training Unit (VTU) personnel (SSS, FEMA, etc.).
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COST CENTER CODES

**Cost
Center
Numbers****Description****CONTINUING TRAINING (Cont.)**

Various	ADT-AT – Active Duty for Training – Annual Training. Cost related to specific periods of ADT-AT required annually of all members of the selected reserve. <u>This includes Instructors & Administrators (I&A), Individual Ready Reserve (IRR) personnel, and Category “E” & “H” personnel performing both IDT and ADT-AT in a continuous segment.</u> Use benefiting unit cost centers.
Various	ADT-OTD – Active Duty for Training – Other Training Duty. Pay, Allowances, and travel costs related to training officer and enlisted members that exceed annual training requirements. Example – CWO and CPO Academies. Use benefiting unit cost centers.

**Cost
Center
Numbers****Program, Project & Activity Description****ADMINISTRATIVE: Active Duty Special Work in Support of the Reserve Component (ADSW-RC).**

Various	ADSW-RC – Active Duty Special Work in Support of the Reserve Component. Costs related to reserve personnel performing support work directly related to the reserve programs and funded by AFC-90. (Old SADT) . Use benefiting unit cost centers.
80000	ADSW-RC – Senior Reserve Officer – Pacific Area . Pay, allowances, and travel costs directly related to the PACAREA Command.
80001	ADSW-RC – Senior Reserve Officer – Atlantic Area . Pay, allowances, and travel costs directly related to the LANTAREA Command.
87206	Reserved for AFC-90 Refund Account and AFC-30 Accounts only. This cost center enables RT and OE program managers to identify costs related to reserve personnel support costs (PSCR).
Various	RT FUNDED CIVILIAN POSITIONS – Charge AFC-98 with costs of pay and benefits for civilians engaged primarily in the administration of the Reserve Program. Use benefiting unit cost centers.

<u>Cost Center Numbers</u>	<u>Program, Project & Activity Description</u>
<u>OPERATIONAL AND MAINTENANCE SUPPORT.</u>	
87210	Operation and Maintenance of Training Facilities. (Used by HQ only.) Costs related to the operation and maintenance of training facilities.

<u>Cost Center Numbers</u>	<u>Description</u>
OTHER RESERVE DUTY <u>Not</u> funded by the Reserve Appropriation.	
87601	IDT and ADT-AT at Volunteer Training Units (VTU). Costs related to reserve members drilling and performing annual training at units reimbursed by another agency, such as Selective Service System (SSS), FEMA, or DOD.
Various	ADSW-AC – Active Duty Special Work in Support of the Active Component (Old TEMAC). Costs related to reserve members ordered to Temporary Active Duty (TAD) in support of Coast Guard operational missions or units. Costs are funded by AFC-01, 20, and 30. Use benefiting unit OPFAC/COST CENTER or specially assigned program cost center.
Specially Assigned	ADSW – Voluntary Call-Ups – Costs related to reserve members volunteering for operational surges or emergency call-ups to active duty under 10 USC 12301. Contact the program manager for assigned cost centers. This is <u>not</u> considered ADSW-AC (Old TEMAC).
Specially Assigned	ADSW – Involuntary Call-Ups – Costs related to reserve members involuntarily called for operational surges or emergency active duty under 14 USC 712, 10 USC 12302, and 10 USC 12304. Contact the program manager for assigned cost centers. This is <u>not</u> considered ADSW-AC (Old TEMAC).