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2/28/78

DOCUMENT RESUME

04808 - [B02-5106] (Restricted)

Procedures Followed by Coast Guard in Developing Costs for Selected Programs. CED-78-35; B-115336. January 19, 1978. 14 pp. + 3 enclosures (4 pp.).

Report to Rep. Mario Biaggi, Chairman, House Committee on Merchant Marine and Fisheries: Coast Guard and Navigation Subcommittee; by Elmer B. Staats, Comptroller General.

Issue Area: Program and Budget Information for Congressional Use (3400); Accounting and Financial Reporting: Government Operations and Useful Information (2811).

Contact: Community and Economic Development Div.

Budget Function: Commerce and Transportation: Water Transportation (406); Miscellaneous: Automatic Data Processing (1001); Law Enforcement and Justice: Federal Law Enforcement and Prosecution (751).

Organization Concerned: Department of Transportation; Coast Guard.

Congressional Relevance: House Committee on Merchant Marine and Fisheries: Coast Guard and Navigation Subcommittee. Rep. Mario Biaggi.

The Coast Guard uses two basic methods for accumulating costs. For the Operating Expense and Reserve Training Appropriations, costs are collected by cost centers which are usually operating facilities or organizational units. For the Acquisition, Construction, and Improvements Appropriation and the Research, Development, Test, and Evaluation Appropriation, costs are collected by project since these appropriations are managed on a project basis. Each operating unit has been assigned at least one cost center, and special cost centers have been established for costs incurred by divisions and offices at the district, area, and headquarters level. Within each cost center, costs are categorized by object classes which are based on the 24 standard classes prescribed by the Office of Management and Budget. Cost accounting data are summarized quarterly on a cumulative basis and a report prepared by cost centers and showing costs for object classes within each center. Cost reports are also prepared for each district. For budget presentation, costs must be summarized by programs; the Coast Guard has 13 operational and 12 nonoperational programs. A computer program allocates the costs of the 2,500 cost centers to the 25 programs based on the principle of apportioning costs on the basis of actual time or estimated percentage of effort devoted to a program. Program costs for the Marine Environmental Protection Program and the Enforcement of Laws and Treaties Program, requested by the subcommittee, were estimated since the Coast Guard does not allocate costs below the level of the 13 major operating programs. (HTW)



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20543

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January 19, 1978

The Honorable Mario Biaggi
Chairman, Subcommittee on Coast
Guard and Navigation
Committee on Merchant Marine
and Fisheries
House of Representatives

Dear Mr. Chairman:

As requested in your letter of December 1, 1977, we determined the way the Coast Guard accounting system accumulates costs, the procedures followed to allocate these costs to programs, and the procedures used by the Coast Guard to estimate the costs of certain program elements specified by the Subcommittee.

The Comptroller General approved the Coast Guard's accounting system in 1951. Since that time, the Coast Guard has made numerous changes in its accounting system, none of which have been submitted for our review and approval. The cost accounting procedures discussed in this report are among the procedures which have not been reviewed and approved.

We obtained the information in this report from discussions with agency officials and from a limited review of agency manuals and records. We determined the procedures that were followed by the agency in calculating the program costs but did not verify the accuracy or reasonableness of the figures obtained.

The information we obtained is summarized in the following sections.

COAST GUARD ACCOUNTING SYSTEM

The Coast Guard uses two basic methods for accumulating costs. For the Operating Expense and Reserve Training Appropriations, costs are collected by cost centers which are usually operating facilities or organizational units. This method provides the commanding officer with the accounting data which the Coast Guard believes is necessary to manage the facility properly. For the Acquisition, Construction,

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and Improvements Appropriation and the Research, Development, Test, and Evaluation Appropriation, costs are collected by project since these appropriations are managed on a project basis. The accounting system provides for the capture of all costs in the appropriation and is reconciled to total obligations, accrued expenditures, and the budget authorization.

The following description is applicable only to the cost accounting used for the Operating Expenses Appropriation, because these cost figures are the ones used in the procedures followed to estimate the costs of the various program categories for which the Subcommittee requested cost data from the Coast Guard.

Cost centers

The Coast Guard operating expenses are collected in cost centers. Each operating unit, such as a station, base, or vessel, has been assigned at least one cost center, and special cost centers have been established for costs incurred by divisions and offices at the district, area, and headquarters level and for units assigned to the headquarters, such as the various training centers and supply centers. The large units have multiple cost centers assigned to them. Each cost center is identified by a five-digit number with a two-digit suffix to indicate the district or headquarters unit in which the cost center is located.

The following are categories of cost centers showing the number of centers in each category for fiscal year 1977. The number of cost centers fluctuates from year to year but not by a significant amount.

<u>Category</u>	<u>Type of Cost Centers Included</u>	<u>Number</u>
Vessel cost centers	Cutters, boat over 65 feet, bouy tenders, tugs, ice-breakers, and lightships	287
Aviation cost centers	Types of airplanes and helicopters, the aviation training center, and the air base	78
Shore unit cost centers	Stations, bases, marine inspection offices, marine safety offices, strike teams, vessel traffic services, aids to navigation teams	892

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Repair and supply cost centers	Supply centers, the Coast Guard Yard, the aircraft repair and supply center	55
Training cost centers	Training centers, the academy	339
Administrative cost centers	Each division and office at headquarters, district, and area offices	410
Other cost centers	Miscellaneous items, such as other military personnel expenses and servicewide program expenses	<u>481</u>
Total		<u>2,542</u>

Within each cost center, costs are categorized by object classes which are broad classifications, such as military pay, civilian pay, travel, supplies, and services. The object classes are based on the 24 standard classes prescribed by the Office of Management and Budget. The Coast Guard uses a more detailed breakdown. For example, military pay is broken down into officer pay and enlisted pay.

Prescribed accounting documents, such as payroll summaries, travel vouchers, and supply forms, are the source of the cost data for each specific type of transaction. Each document must be coded with the five-digit cost center code and the four-digit object class code.

The type of transaction dictates how the accounting for that transaction is developed. For example, military and civilian personnel are assigned to the cost center established for the unit, office, or activity where they are employed. The number of this unit is recorded on the individual's payroll record. When payrolls are processed there is a separate accumulation on the payroll summary by cost centers for all personnel on the payroll. This data is summarized and recorded in the appropriate cost center records. For travel, the individual's cost center is recorded in the accounting block on the travel voucher and the cost is recorded in the designated cost center. For services and supplies, where an identification can be made either on a direct or pro-rated basis, the resultant costs are picked up on the respective cost records. In those cases where it is not feasible to identify certain servicewide costs to specific benefiting

cost centers, costs are charged to general cost centers at the most appropriate level such as the district or headquarters.

Reports

The cost accounting data is summarized quarterly on a cumulative basis, and the Consolidated Report of Operating Expenses is prepared. This report is arranged by cost centers and shows the costs for the object classes within each cost center, the total costs for each cost center, and the total costs for each class of cost centers. For example, it shows the total operating cost for all high endurance cutters.

Cost Reports are also prepared for each district, with operating costs arranged in the categories by which funds are allotted to the district. Within these categories, the costs are broken out by operating facility and object class.

The following table shows the costs for fiscal year 1976 for each of the categories of cost centers and the percentage each category represents of the total costs charged to the Operating Expense Appropriation:

Fiscal Year 1976 Operating Expenses

<u>Cost center category</u>	<u>Costs</u> (million)	<u>Percent</u>
Vessels	\$124	18
Aviation	63	9
Shore stations	201	29
Repair and supply	25	3
Training	49	7
Administrative	133	19
Other	<u>107</u>	<u>15</u>
Total	<u>\$702</u>	<u>100</u>

PROCEDURES FOLLOWED IN ALLOCATING COST ACCOUNTS TO PROGRAMS

As explained in the previous section, the Coast Guard accumulates costs by operating facilities. For budget presentation purposes, however, costs must be summarized by programs.

A program is a major Coast Guard endeavor defined in terms of specific actions required to reach an objective.

The 25 Coast Guard programs, of which 13 are operational and 12 nonoperational, 1/ are listed below:

Operating Programs

1. Search and Rescue
2. Short Range Aids to Navigation
3. Radionavigation Aids
4. Bridge Administration
5. Commercial Vessel Safety
6. Recreational Boating Safety
7. Port Safety and Security
8. Marine Environmental Protection
9. Domestic Ice Operations
10. Polar Operations
11. Marine Science Activities
12. Enforcement of Laws and Treaties
13. Military Operations and Preparedness

Nonoperational Programs

1. General Administration
2. Personnel Support
3. Engineering Support
4. Financial Management, Personal, Supply, and Automated Information Systems Support
5. Medical Support
6. Legal Support
7. Safety and Health Support
8. Civil Rights Support
9. Public and International Affairs Support
10. Intelligence and Security Support
11. Communications Service Support
12. Training

A complex computer program (referred to by the Coast Guard as the algorithm) allocates the costs of the 2,500 cost centers to the 25 programs. This allocation, which is based on the general principle of apportioning the costs to programs

1/Prior to fiscal year 1977, the Coast Guard allocated their operating costs to 15 operating and 5 nonoperating programs. In responding to a request from your Subcommittee, the Coast Guard reclassified their costs to reflect what they would have been if the fiscal year 1977 program categories had been in use. We, therefore, used the FY 1977 breakdown in preparing our summary.

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on the basis of actual time or estimated percentage of effort devoted to a particular program, is different for each of the seven categories of cost centers. (See p. 4.) The procedures followed for each category are described in the following sections.

Vessel cost centers

There are 15 different types of vessels (such as high endurance cutters, medium endurance cutters, patrol boats, and lightships) in this category, which represented about 18 percent of total operating expenses in fiscal year 1976.

Each vessel submits a quarterly abstract of operations report (see enclosure I) which shows the total operational hours expended on each program. The operational hours are totaled and the percentage applicable to each program is calculated. The costs accumulated in the vessel's cost centers are multiplied by these percentages to arrive at the costs per program. Program costs are totaled for all units in the vessel category to obtain total vessel program costs.

Aviation cost centers

For this category which represented about 9 percent of total operating expenses in fiscal year 1976, cost centers are kept for each of the nine different aircraft types (such as the HH3F helicopter or the HU-16E amphibian airplane), each of the air stations to which aircraft are assigned, and the air base at Elizabeth City, N.C. The costs accumulated in each air station cost centers are allocated to the types of aircraft operating from that air station, based on the operating hours for each aircraft type weighted by operating costs for each aircraft type.

By adding the applicable portion of the air station costs to the cost center for each aircraft type, the total cost for each aircraft type at the air station is developed. This amount is then allocated to programs based on operational data from the abstract of operations reports (see enclosure II) which are submitted for each type of aircraft at each air station. The procedure for computing the percentage of operational hours applicable to each program and applying the percentage to total costs to determine program costs is similar to the procedures followed for vessels.

Program costs for all aircraft at all air stations are then totaled and the percentage of total costs represented by each program is computed. These percentages are then

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used to allocate the costs of the Elizabeth City Air Base to the program categories.

Shore unit cost centers

This category, which consists of 25 different types of facilities such as light house stations, Marine Safety Offices, and Vessel Traffic Services, represented about 29 percent of total operating expenses in fiscal year 1976.

Program utilization data is collected by means of an allocation of resources report, which is an estimate by the commander of each field unit of the percentage of total resources utilized for each program. These program percentages are multiplied by the unit's cost center totals to derive program costs. In many units, 100 percent of costs may be allocated to one program. For example, all Vessel Traffic System costs are allocated to the Port Safety and Security Program.

Program costs for all facilities in the shore unit category are then totaled.

Repair and supply cost centers

This category, which represented approximately 3 percent of total operating expenses in fiscal year 1976, consists of facilities such as the Electronic Engineering Center and the Coast Guard Yard. Several different allocation methods are used to allocate these costs to the programs. The Coast Guard Yard costs are allocated to programs based on the Coast Guard-wide vessel category program cost distribution. The Aircraft Repair & Supply Center costs are allocated to programs based on the program cost distribution for aircraft types. The remaining facility costs are assigned directly to the appropriate nonoperational program. For example, the Supply Center costs are assigned to the Financial Management, Personal, Supply, and Automated Information System Support Program, while costs of the Electronic Engineering Center are assigned to the Engineering Support Program.

Training cost centers

There are 12 different types of training facilities in this category, including the U.S. Coast Guard Academy, recruiting offices, and recruit training centers. All of these cost centers are charged directly to the Training Program except for the Aviation Training Center. This facility's costs are allocated to the programs on the basis

of the abstract of operations data for assigned aircraft.

Administrative cost centers

This category consists of the following six types of cost centers: (1) headquarters, (2) district offices, (3) section offices, (4) Activities Europe, (5) area commands, and (6) Loran assist teams.

The cost centers associated with Activities Europe and Loran assist teams are placed directly into the program which they benefit (Radionavigation Aids).

The headquarters and district offices are organized into divisions, each of which benefits a certain program. Therefore, the cost centers for each division are allocated to the appropriate program.

Section office costs are distributed to programs based on the way subordinate units' costs are distributed, and area commands costs are either allocated directly to a specific program or distributed on the basis of servicewide distribution of costs.

Other costs centers

This section consists of three parts, which are:

1. Other Military Personnel Expenses. This group of cost centers contains costs attributable to such items as personnel in transit, both general and overseas; personnel in training; cadet and officer candidate travel; and recruit travel. Cost centers in this category are distributed to the 25 programs based on a servicewide program cost distribution.
2. Servicewide Program Expenses. Cost centers exist for each program for costs that benefit a specific mission but cannot be assigned to individual operating units.
3. Adjustment. This is a figure to account for the difference between the total of the cost centers and the certified total cost figure provided by the Coast Guard accounting system. Such differences could be from coding errors.

Distribution of nonoperational program costs to operating programs

The 12 nonoperational or support program costs are distributed to the operating programs based on estimates

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of various executives responsible for support programs. For example, the officer responsible for the medical support program estimates how total costs for medical support should be distributed among the various operating programs.

Finally for the budget submission, the 13 operational programs are combined into 7 programs as shown below:

<u>Operating Program</u>	<u>Budget Program</u>	<u>FY 1976 Costs (million) a/</u>
Search & Rescue	Search and Rescue	\$266
Short Range Aid to Navigation Radionavigation Aids Bridge Administration Domestic Ice Operation	Aids to Navigation	173
Commercial Vessel Safety Recreational Boating Safety Port Safety and Security	Marine Safety	97
Marine Environmental Protection	Marine Environmental Protection	27
Enforcement of Laws and Treaties	Enforcement of Laws and Treaties	67

a/These amounts will not agree with the 1976 costs shown in the 1978 budget because Coast Guard reclassified the costs using the revised 1977 program categories. In addition to the change to the 13 operating and 12 nonoperational programs mentioned on page 5, the programs were not combined in exactly the same way as before. For example, in the 1978 budget the costs of Domestic Ice Operations, Polar Operations, Marine Science Activities, and Enforcement of Laws and Treaties were shown under Ocean Operations and the Port Safety and Security Program costs were combined with the Marine Environmental Protection Program. Finally, the General Support Program shown in the budget has been eliminated and these costs distributed over the remaining programs.

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Polar Operations Marine Science Activities	Marine Science and Polar Operation	47
Military Operation and Preparedness	Military Readiness	<u>25</u>
Total		<u>\$702</u>

PROCEDURES FOLLOWED IN ESTIMATING
SPECIFIC COSTS FOR PROGRAM ELEMENTS

The Subcommittee requested the Coast Guard to estimate the breakdown of the Marine Environmental Protection Program and the Enforcement of Laws and Treaties Program costs by the following program elements for each of the fiscal years 1974-1977:

Marine Environmental Protection Program

- Ocean dumping activities
- All other marine environmental protection activities

Enforcement of Laws and Treaties Program

- Fisheries management activities
- General law enforcement activities

As described in the previous section the Coast Guard does not allocate costs below the level of the 13 major operating programs. Therefore to provide the information requested by the Subcommittee, the Coast Guard had to estimate the program costs for these program elements.

As requested by the Subcommittee, the following is a description of the methods used by the Coast Guard in estimating those costs.

Ocean dumping and other environmental
protection cost estimates

The Coast Guard calculated the portion of the Marine Environmental Protection Program costs that resulted from ocean dumping activities and subtracted that amount from the total program costs to obtain the costs for all other Marine Environmental Protection activities. The ocean dumping costs were calculated by applying standard cost factors to district ocean dumping operational statistics and to estimated headquarters staff time devoted to ocean dumping activities.

The data obtained from the quarterly ocean dumping activities reports include the following information:

1. Number of boat, vessel, and aircraft hours expended (after fiscal year 1975 boats were no longer used for ocean dumping surveillance).
2. Number of personnel hours expended on
 - a. Shiprider activities (Coast Guard personnel ride on some dump vessels during the entire disposal mission to ensure that permit provisions are adhered to, confirm the dump location, and conduct predeparture boardings as described below),
 - b. Radar monitoring (where available, vessel traffic service radar is used to track the dump vessel to and from the disposal site),
 - c. Boardings (some vessels are boarded in port to check for a valid permit, inspect required logs, and to conduct a sample verification program), and
 - d. Administrative activities.
3. Number of shiprider and boarding missions performed.
4. Assistance provided to other agencies in research related ocean dumping monitoring activities (for fiscal years 1975 through 1977).

These reports show total hours expended without indicating the specific boat, vessel, aircraft, or grade level of personnel used.

The Coast Guard calculated hourly costs for the boats, vessels, and aircraft used based on the 1976 standard hourly costs developed for these resources. These standard costs include the cost of personnel, fuel, other expenses, overhead expenses, and depreciation.

Since the operational statistics do not identify the specific type of resource used, the Coast Guard developed an average cost for the types of boats, vessels, and aircraft commonly used for ocean dumping activities. For vessels they calculated an hourly cost of \$147.52 for 1976 by averaging the standard costs for the 82-foot patrol

boats (\$107.45 per hour) and the 95-foot patrol boats (\$187.59 per hour). The 1976 aircraft cost factor of \$686.80 per hour is the average of the standard hourly costs for the HH3F helicopters (\$910.20) and the HH-52A helicopters (\$451.41). The hourly cost applied to boats is the average of the standard costs for the medium and large utility boats.

Since the standard costs were available for 1976 only, the Coast Guard applied deflator factors to determine what hourly costs would be used for fiscal years 1974 and 1975 and added an inflator factor to determine the fiscal year 1977 hourly costs. These inflator/deflator factors were computed using the change in the Index of the Federal Government Purchases of Goods and Services from 1976 to the years involved. For example, the index showed that these costs were 7.7 percent lower at the beginning of fiscal year 1975 than they were at the beginning of fiscal year 1976. The Coast Guard, therefore, took 92.3 percent of the standard 1976 rates to determine the rates to be used for 1975.

To determine the ocean dumping personnel costs, the Coast Guard used the standard personnel costs for each of the years. These costs included base pay, the cost of various allowances, and an amount for support costs such as change of station, training, and operating and maintenance costs. For the surveillance operations (shipriding, boarding, and radar monitoring), the Coast Guard applied the standard personnel costs for Grade E-5 since these operations are normally conducted by petty officers (E-4 to E-6). In the same manner, since the administrative functions at the district and unit levels are normally handled by junior officers (O-1 to O-3), the hourly rate for O-2s was applied for these activities.

For each boarding and shiprider mission, it was assumed that a vehicle trip was needed to transport the Coast Guard personnel to the dump vessel. A cost of \$10 per trip was added in 1976 to cover costs such as rental fees, fuel, and maintenance. The deflator and inflator factors were applied to this figure to determine the costs to be used for 1974, 1975, and 1977.

Beginning in 1975, statistics were included in the quarterly ocean dumping report on the number of hours Coast Guard vessels and aircraft were used to assist the National Oceanic and Atmospheric Administration by providing a platform for their research related ocean dumping monitoring

activities. Since this information was reported by the specific type of vessel or aircraft used (patrol boat, cutter, and helicopter), the standard cost for each (using the deflator factor for 1975 and the inflator for 1977) was applied to determine the cost of the assistance provided.

In addition to the operational statistics reported by the districts, the Coast Guard also estimated the number of staff years devoted to ocean dumping activities by headquarters personnel and applied standard personnel costs to compute these costs, for each of the years involved.

Fisheries and general law enforcement cost estimates

As a result of a 1976 request from the National Oceanographic and Atmospheric Administration, the Coast Guard devised a method to estimate their fisheries enforcement operating costs. In developing these estimates, the Coast Guard made a basic assumption that aircraft and ship resources employed in the 7th, 8th, and 11th Coast Guard districts for the Enforcement of Laws and Treaties Program activities were being used 100 percent of the time for general law enforcement efforts, while all the remaining district resources allocated to Enforcement of Laws and Treaties Program activities were being used 100 percent of the time for fisheries enforcement work. A Coast Guard headquarters representative qualified this by stating that it would probably be more like 95 percent for general law enforcement and 5 percent fisheries enforcement in the 7th, 8th, and 11th districts and vice versa in the others, but he believed that such differences would be offsetting and that the estimates developed were fairly reliable.

A ratio was developed between the total costs of all aircraft and vessels used for the Enforcement of Laws and Treaties Program during 1975 and the costs of the aircraft and vessels used for the Enforcement of Laws and Treaties Program in the 7th, 8th, and 11th districts. According to their basic assumption, the percentage of the Enforcement of Laws and Treaties aircraft and vessel costs used in these three districts represented the percentage of the total Enforcement of Laws and Treaties Program costs that were the result of general law enforcement activities (18 percent in 1975) while the remaining portion represented the fisheries enforcement work (82 percent in 1975).

To provide the breakdown of the program costs requested by the Subcommittee, the Coast Guard used the same assumption

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to calculate the portion of the program costs applicable to fisheries enforcement activities and general law enforcement activities. The following percentages were calculated based on resource use:

	<u>Fisheries enforcement</u>	<u>General law enforcement</u>
1974	84%	16%
1975	82%	18%
1976	80%	20%

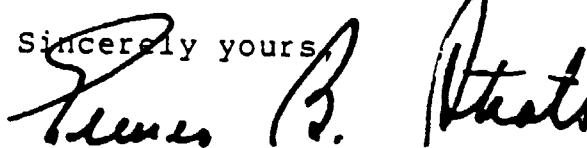
Percentages for 1977 could not be calculated because the necessary operational data was not yet available.

Because the Coast Guard did not believe the variance between the percentages for each year was significant enough to show a reliable trend, they averaged these percentages for the 3 years involved. The Coast Guard, therefore, took 82 percent of the Enforcement of Laws and Treaties Program costs for each of the fiscal years 1974 through 1977 to estimate the costs of fisheries enforcement activities. The remaining 18 percent represented their estimate of the cost of general law enforcement activities.

The information in this report was discussed with agency officials to confirm its accuracy. We hope this information will satisfy your needs.

As arranged with your office, we will send copies of this report to interested parties 30 days after the issue date and make copies available to others upon request.

Sincerely yours



Comptroller General
of the United States

ENCLOSURES - 3

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-3273C (Rev. 7-73)	ABSTRACT OF OPERATIONS CUTTER REPORT	REPORTS CONTROL SYMBOL GOS-2001																																																																																																														
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30. TOTAL HOURS ACCOUNTED FOR	31. OPERATIONAL DAYS	32. DAYS AWAY FROM HOMEPORT																																																																																																														
D. REMARKS (Continue on reverse, if necessary)																																																																																																																
DATE	SIGNATURE OF COMMANDING OFFICER OR OFFICER IN CHARGE →																																																																																																															

Previous editions are obsolete

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-3273A (Rev. 7-73)		ABSTRACT OF OPERATIONS AIRCRAFT REPORT				REPORTS CONTROL SYMBOL GOS-2002AV			
A. UNIT IDENTIFICATION									
1. ACCOUNTING CODE NO.		2. REPORTING UNIT							
3. QUARTER ENDING		4. NO. BOATS REPORTED		5. NO. AIRCRAFT MODELS ATTACHED		6. AIRCRAFT MODEL IDENTIFICATION			
B. UTILIZATION DATA									
EMPLOYMENT CATEGORY	MISSIONS	NONSHIPBD RESOURCE HOURS	SHIPBOARD RESOURCE HOURS	EMPLOYMENT HOURS	EMPLOYMENT CATEGORY	MISSIONS	NONSHIPBD RESOURCE HOURS	SHIPBOARD RESOURCE HOURS	EMPLOYMENT HOURS
7. SEARCH AND RESCUE					8. MILITARY OPERATIONS				
9. PORT SAFETY AND SECURITY					10. ENFORCEMENT OF LAWS AND TREATIES				
11. MARINE ENVIRONMENTAL PROTECTION					12. SHORT RANGE AIDS TO NAVIGATION				
13. RADIO-NAVIGATION AIDS					14. OPERATIONAL TRAINING				
15. BRIDGE ADMINISTRATION					16. BOATING SAFETY				
17. DOMESTIC ICEBREAKING					18. MILITARY PREPAREDNESS				
19. POLAR OPERATIONS					20. MARINE SCIENCE ACTIVITIES				
21. CADET AND OC TRAINING					22. RESERVE TRAINING				
23. CO-OP WITH OTHER AGENCIES					24. PROFICIENCY TRAINING				
25. ADMINISTRATIVE					26. TEST				
27. FERRY									
C. DATA SUMMARY									
28. TOTAL MISSIONS		29. TOTAL NONSHIPBD RESOURCE HOURS		30. TOTAL SHIPBD RESOURCE HOURS		31. TOTAL EMPLOYMENT HOURS			
32. SAR STANDBY		33. ELT STANDBY		34. TOTAL PROGRAM STANDBY		35. TOTAL OTHER STANDBY			
36. NOT OPERATIONAL READY MAINT. (NORM)		37. NOT OPERATIONAL READY SUPPLY (NORS)		38. TOTAL MAINT. HOURS (NORM + NORS)		39. AVERAGE NO. A/C ASSIGNED			
40. AIRCRAFT UTILIZATION									
D. REMARKS (Continue on reverse, if necessary)									
DATE		SIGNATURE OF COMMANDING OFFICER OR OFFICER IN CHARGE →							

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U.S. House of Representatives
Committee on
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December 1, 1977

Honorable Elmer B. Staats
 Comptroller General of the
 United States
 Washington, D.C. 20548

Dear Mr. Staats:

We have requested that the Coast Guard provide the Subcommittee with the total program costs for the Marine Environmental Protection Program and the Enforcement of Laws and Treaties Program for each of the Fiscal Years 1974 through 1977, and show the breakdown of these costs by the following categories:

- (1) Marine Environmental Protection Program
 - Ocean Dumping Activities
 - All Other Marine Environmental Protection Activities
- (2) Enforcement of Laws and Treaties Program
 - Fisheries Management Activities
 - General Law Enforcement Activities

We understand that the Coast Guard accounting system does not accumulate costs by program and that an algorithm has been developed to allocate the costs among the various programs for budgeting purposes. In addition, this cost allocation is only done to the program level; as a result, it does not provide a breakdown of costs by the categories in which we are interested. We, therefore, have asked the Coast Guard to provide us with their best estimate of the costs attributable to these activities.

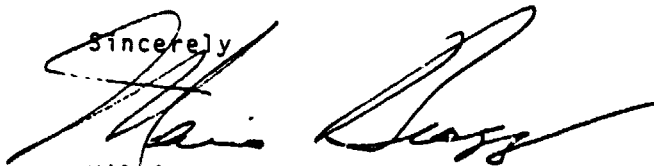
Honorable Elmer B. Staats
December 1, 1977
Page Two

In relation to this request, we would like the General Accounting Office to provide the Subcommittee with a description of:

- (1) the way costs are accumulated in the Coast Guard accounting system,
- (2) the procedures established to allocate these costs to the programs, and
- (3) the procedures used to estimate the specific costs that the Subcommittee requested from the Coast Guard.

We would like to receive this information before the hearings on the Coast Guard authorization which we anticipate will begin in January 1978.

Sincerely



MARIO BIAGGI, Chairman
Subcommittee on Coast Guard
and Navigation

MB:mm

cc: Honorable David C. Treen