



COMDTINST 7310.1S  
25 APR 2018

COMMANDANT INSTRUCTION 7310.1S

Subj: REIMBURSABLE STANDARD RATES

- Ref: (a) Federal Accounting Standards Advisory Board, Statement of Federal Financial Accounting Standards No. 4, Managerial Cost Accounting Standards and Concepts  
 (b) Office of Management and Budget, Circular A-25 (Revised)  
 (c) 31 U.S.C. § 1535, Economy Act  
 (d) 14 U.S.C. §141, Cooperation with Other Agencies, States, Territories, and Political Subdivisions  
 (e) 14 U.S.C. §151, Contracts with Government-Owned Establishments for Work Material (Project Order Authority)  
 (f) Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series)

- PURPOSE.** This Instruction communicates adjustments in the cost of operating Coast Guard assets and non-asset missions. It consolidates hourly program costs for: CG mission assets, personnel, ATON, pollution clean-up, vehicles, outpatient visits, canine and dive teams, and deployable C5I equipment. It assigns responsibility and delegates authority to Commandant (CG-83) for the publishing and updating of personnel rates. This Instruction shall be used when computing reimbursable charges in accordance with References (a) and (b).
- ACTION.** All Coast Guard unit commanders, commanding officers, officers-in-charge, deputy/assistant commandants, and office chiefs of headquarters staff elements shall comply with the provisions of this Instruction. Internet release is authorized.
- DIRECTIVES AFFECTED.** This Instruction cancels Reimbursable Standard Rates, COMDTINST 7310.1R. New rates will take effect 30 days after this Instruction has been signed.

DISTRIBUTION – SDL No. 168

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	
A																											
B	X	X	X		X	X	X	X	X		X	X	X	X	X		X	X		X							X
C	X	X	X	X	X	X	X		X		X		X	X									X		X		
D	X	X		X	X																				X		
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NON-STANDARD DISTRIBUTION:

4. DISCUSSION.

- a. The Coast Guard enters into reimbursable agreements with other government agencies, states, territories, and political subdivisions in accordance with References (c), (d), and (e), as applicable, and the cost of the services and/or supplies must be recovered. Lacking a more specific statutory authority as prescribed by References (d) and (e), the Economy Act permits heads of agencies or major organizational unit within an agency to place orders with a major organizational unit within the same agency or another federal agency for supplies or services. A condition of the Economy Act requires actual cost recovery. The enclosed rates represent full actual cost to the Coast Guard for use of its resources.
- b. The standard rates are derived using an activity-based costing system, the Expense Allocation Model (EAM), to aggregate the Coast Guard's direct and indirect operating costs and assign those costs to its asset and non-asset missions. The EAM begins with USCG total annual operating expense – and breaks it into direct, support and overhead costs and allocates these costs to asset classes. These represent the in-government costs. Out-of-government costs include all of the above, plus pension, depreciation and the cost of capital. The hourly rates are calculated using Activity-Based Management (ABM) and survey software technology to capture its costs and levels of effort. The standard rates are calculated by dividing the total asset class cost by total program or resource hours per class (3 yr. average).

5. DISCLAIMER. This guidance is intended to provide operational guidance for Coast Guard personnel. It is not intended to impose legally-binding requirements on any party outside the Coast Guard.

6. MAJOR CHANGES. Enclosures were removed from the Instruction to facilitate real-time changes to operational costs. The list of the most current updates to Coast Guard standard rates can be found at <http://cglink.uscg.mil/6f5bd74c>. The list includes:

- a. Hourly Standard Rates for Cutters, Boats, and Aircraft
- b. Hourly Rates for Personnel
- c. Standard Rates for Replacement or Repair to Damaged Aids to Navigation
- d. Hourly Standard Rates for Pollution Clean-Up Equipment
- e. Standard Rates for Vehicles
- f. Standard Rates for Outpatient Visits
- g. Standard Rates for Canine Teams
- h. Standard Rates for Dive Teams
- i. Standard Rates for Deployable C5I

7. ENVIRONMENTAL ASPECT AND IMPACT CONSIDERATIONS.

- a. The development of this Instruction and the general policies contained within it were thoroughly reviewed by the originating office in conjunction with the Office of Environmental Management, Commandant (CG-47). This Instruction is categorically excluded under current Department of Homeland Security (DHS) categorical exclusion (CATEX) A3 from further environmental analysis in accordance with "Implementation

of the National Environmental Policy Act (NEPA), DHS Instruction Manual 023-01-001-01 (series).

- b. This Directive will not have any of the following: significant cumulative impacts on the human environment, substantial controversy or substantial change to existing environmental conditions, or inconsistencies with any Federal, State, or local laws or administrative determinations relating to the environment. All future specific actions resulting from the general policies in this Instruction must be individually evaluated for compliance with the NEPA, DHS and CG NEPA policy, and compliance with all other environmental mandates.
8. DISTRIBUTION. No paper distribution will be made of this Instruction. An electronic version will be located on the Commandant (CG-612) web sites. Internet: <http://www.dcms.uscg.mil/directives> and CG Portal: <https://cg.portal.uscg.mil/library/directives/SitePages/Home.aspx>.
9. RECORDS MANAGEMENT CONSIDERATIONS. This Instruction has been evaluated for potential records management impacts. The development of this Instruction has been thoroughly reviewed during the Directives clearance process, and it has been determined there are no further records scheduling requirements, in accordance with Federal Records Act, 44 U.S.C. § 3101, National Archives and Records Administration requirements, and the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series). This policy does not have any significant or substantial change to existing records management requirements.
10. POLICY.
  - a. Use the “Outside Government” rates for services provided to customers outside of the Federal government. Use the “Inside Government” rates for intra-governmental services.
  - b. The Coast Guard currently has a negotiated rate for certain government users of the Polar Icebreakers. The Office of Waterways and Ocean Policy (CG-WWM) is responsible for publishing and updating the non-standard rate.
  - c. The ‘direct’ portion of the standard rates includes both fixed and variable components. Therefore, these rates should not be used to calculate reimbursement for Federal Emergency Management Agency (FEMA) and foreseeable costs related to contracting actions, cost justification for use of military aircraft, or incremental operations costs. Rates for these purposes shall be promulgated separately.
  - d. Reimbursable rates for services provided, which are not covered by this Instruction, must be developed in consultation with Commandant (CG-833).
  - e. These rates, where appropriate, should be supplemented with out-of-pocket costs such as:
    - (1) Extra maintenance required due to extraordinary facility use or abuse, based on the actual costs of the additional materials and labor.

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- (2) Incidental personnel expenses such as travel and per diem.
- (3) The cost of any special equipment purchased solely for the purpose of providing a reimbursable service.
- f. The Office of Resource Management (CG-83) is responsible for publishing and updating the Reimbursable Personnel Cost and Standard Personnel Cost tables annually in accordance with Reference (f).

11. FORMS/REPORTS. None.

12. REQUEST FOR CHANGES. Address questions concerning these standard rates or the determination of other charges to the Costing Team at [hqs-dg-1st-cg-833-costing-team@uscg.mil](mailto:hqs-dg-1st-cg-833-costing-team@uscg.mil)

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