

U.S. Department  
of Transportation

United States  
Coast Guard



Commandant  
United States Coast Guard

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United States Coast Guard  
Washington, DC 20593-0001  
Staff Symbol: G-CFM  
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COMDTINST 7300.8  
NOV 30 1995

## COMMANDANT INSTRUCTION 7300.8

Subj: REIMBURSEMENTS FROM THE FEDERAL EMERGENCY MANAGEMENT  
AGENCY (FEMA)

Ref: (a) The Federal Response Plan (for P.L. 93-288, as Amended)  
(b) COMDTINST 5420.7E, CG Regional Emergency Transportation  
Coordinators (RETCO) and Assignment of CG Personnel to  
Department of Transportation Emergency Positions  
(c) COMDTINST M16000.11, Marine Safety Manual, Vol VI (Ports and Waterways  
Activities)

1. PURPOSE. This instruction provides the policies and procedures for reimbursements to the Coast Guard for disaster relief services provided pursuant to tasking by the Federal Emergency Management Agency (FEMA) under the Stafford Act.
2. ACTION. Area and District commanders; Commanders, maintenance and logistics commands; Chiefs of offices and special staff divisions of at Headquarters, and Commanding officers of headquarters units shall ensure compliance with the provisions of this instruction.
3. DISCUSSION.
  - a. When a Presidential declaration of a disaster or emergency is made, the Coast Guard may operate under the Stafford Act and its implementing instruction, the Federal Response Plan (FRP), reference (a). The law provides for the Federal Emergency Management Agency (FEMA) to coordinate employment of Federal agencies and resources in support of state and local government's disaster relief efforts.

- b. The FRP uses a functional approach to group the types of Federal assistance most likely to be needed under twelve Emergency Support Functions (ESF). Under the FRP departments/agencies are assigned primary and secondary responsibilities for supporting an ESF. For example, ESF 1 is transportation and the Department of Transportation is designated as the primary agency; reference (b) provides additional information on Coast Guard responsibilities for supporting ESF-1. Enclosure (1) provides a listing of FEMA definitions. Departments/ agencies assigned ESF responsibilities are authorized to task other Federal agencies to assist with relief efforts. For example the Environmental Protection Agency is assigned ESF-10, Hazardous Materials and often tasks Coast Guard units to assist with incidents involving hazardous materials in the marine environment. It is possible for a Coast Guard unit to be simultaneously supporting several ESF's; e.g. an air station launches a helicopter to locate propane tanks adrift in a river (ESF-10) and launches a second helicopter to provide transportation (ESF-1) for disaster relief personnel.
- c. The Stafford Act provides for reimbursements of agency funds expended in support of FEMA disaster relief efforts when support is provided under a valid Mission Assignment (MA). The Mission Assignment is a work order issued by FEMA directing an agency to complete a specified task; enclosure (2) is a sample MA. A Coast Guard unit may receive tasking from several different ESF's under multiple MA's.
- d. In execution of an MA, the Coast Guard must: 1) use its own funds and resources; 2) procure goods and services to complete assigned task(s); 3) review actual expenses against estimated costs and inform FEMA of significant variances so appropriate and timely action can be taken; and 4) make all payments to government or private vendors for all costs.
- e. Because of the large number of agencies involved in disaster relief operations, requests for Coast Guard assistance may come from a wide variety of sources.
- f. Reference (b) assigns Coast Guard personnel as Department of Transportation Regional Emergency Transportation Coordinators (RETCO). Although these personnel work directly for the Department of Transportation in this capacity, the Coast Guard is required to provide them a broad array of support including assistance in obtaining reimbursements from FEMA.

4. POLICY.

- a. The Coast Guard will seek appropriate and timely reimbursement for all expenses incurred in support of an authorized Stafford Act disaster relief effort.
- b. By agreement, the Coast Guard may only bill FEMA for the incremental costs of personnel, services, and material directly related to the authorized relief effort. Incremental cost as they relate to FEMA tasking are those expenses that are incurred solely as a result of FEMA tasking.
- c. An MA is required, in all cases involving Coast Guard assistance to FEMA or an ESF acting for FEMA, when a request for reimbursement will be submitted. Units are authorized to incur expenses based on a verbal request for assistance from the authorized ESF/FEMA representative provided the request is followed up by the required MA letter from FEMA. Units shall obtain all information normally contained in the written MA when the verbal request is made, this will avoid confusion at a later date.
- d. Appropriate documentation must be maintained to support all requests for reimbursements. Special care must be taken throughout the emergency response period to maintain logs, formal records, and file copies of all expenditures to show clear and reasonable accountability for reimbursement.
- e. Funds reimbursed from FEMA are credited to the Coast Guard appropriation for use in the fiscal year actually received, regardless of when the services were provided. Due to this requirement, Commandant (G-CFM) shall determine how FEMA reimbursements are credited to Coast Guard accounts.
- f. Commanding officers/Officers-in-Charge are authorized to exceed normal operating budgets for their assigned program element(s) in order to comply with a particular MA. They shall, as soon as practicable, follow up with an emergency request for supplemental funding to the district/MLC via message.
- g. Administrative Target Units (e.g. districts, MLC's, HQ units) are authorized to exceed normal operating targets in order to comply with responses to disaster relief services. Notify Commandant (G-CFM) by most rapid means as soon as it becomes apparent that targets have been exceeded or are projected to be exceeded.
- h. Coast Guard personnel assigned as Regional Transportation Coordinators (RETCO) as outlined in reference (b), shall

be provided reimbursable accounting line data and billing support from the cognizant Administrative Target Unit (ATU) to allow them to carry out these duties. For example, MLC PAC(f) provides this support to the PACAREA RETCO. ATU's shall also provide LUF S support and other financial management services as required to allow the RETCO to effectively carry out the RETCO's assigned responsibilities.

- i. The General Services Administration (GSA) has primary responsibility for providing procurement support to Coast Guard personnel assigned as Regional Transportation Coordinators (RETCO). However, Administrative Target Units shall provide procurement support upon request. Where appropriate, ATU's are authorized to provide RETCO RETREP's with IMPAC cards to be used by the RETREP for disaster relief efforts. The Small Purchase Handbook, COMDTINST M4200.13D, provides guidance and limitations governing IMPAC card holders and transactions. This information is detailed in Chapter 5, paragraphs B.1 through B.18. RETREP's delegated IMPAC card authority shall fully comply with the requirements of this instruction.

5. RESPONSIBILITIES.

a. All Units Responding to FEMA MA Tasking.

- (1) Notify the ATU (e.g. MLC (f)) as soon as practicable that you are responding to FEMA MA tasking. Provide information as to funding limitations provided in the MA to the ATU.
- (2) Where practicable charge incremental costs directly related to providing FEMA MA assistance to special program elements as provided by the cognizant ATU (e.g. the district for district units). If AFC 30 funds or other normal funds are used (e.g. it may be most advantageous to use a unit credit card) this must be identified in the reimbursement request. For oil spill or hazardous material response follow the usual procedures to obtain funds for oil spill/ hazardous material response as outlined in reference (c).
- (3) Develop reimbursement packages as outlined in enclosure (3). Oil spill/ hazardous material related cost packages shall be forwarded in accordance with reference (c).
- (4) Notify the ATU of mission termination dates.

b. Administrative Target Unit (ATU).

- (1) District (af)/ MLC (fpb)/ HQ unit budget officer shall coordinate obtaining reimbursement for FEMA responses except for oil spill/ hazardous material responses. For ESF-1 Mission Assignments seek assistance from the cognizant RETREP.
- (2) District(m) shall follow the normal procedures as outlined in reference (c) for FEMA related oil spill/hazardous material response reimbursements.
- (3) Monitor use of Coast Guard resources in support of MA tasking to ensure funding limitations are not exceeded. Maintain liaison with operational commanders. For ESF-1 Mission Assignments seek assistance from the cognizant RETREP.
- (4) Establish contact with FEMA Mission Assignment Project Administrators and work as appropriate to facilitate obtaining reimbursements.
- (5) Obtain additional resources as appropriate for the ATU and field units to carry out reimbursable billing responsibilities.
- (6) Coordinate with the Emergency Support Function (ESF) primary agency to compare costs against estimates and actual obligations. Provide interim cost estimates as requested by FEMA.
- (7) Establish program elements for which to charge response incremental costs. In establishing program elements the ATU shall confer with Commandant(G-CFM) and the Finance Center. ATU's may establish program elements and special FEMA cost centers in advance of crises/disasters. Follow the procedures as outlined in reference (c) for oil spill/hazardous material responses.
- (8) Consolidate all reimbursement requests from their respective units. However, reimbursement requests from different Mission Assignments(MA) must remain separate; each MA must be tracked separately.
- (9) Verify that the tasks performed and reimbursement request are consistent with the MA letter, and ensure the appropriate standard rates were applied to the operating hours for each resource.
- (10) Ensure that appropriate documentation is submitted for authorized reimbursements.
- (11) Submit reimbursement requests directly to Commandant (G-CFM) except for oil spill/hazardous material response. Follow procedures as outlined in

reference (c) for oil spill/hazardous material responses.

- c. Regional Emergency Transportation Coordinators (RETCO).
  - (1) Coordinate reimbursable accounting requirements with the cognizant ATU (e.g. PACAREA RETREP coordinate with and assist MLCPAC (f)), the Finance Center, and other agencies tasked to support an ESF-1 Mission Assignment.
  - (2) Provide ATU's with mission termination dates.
  - (3) Review reimbursement requests when asked by the ATU and otherwise assist the ATU in obtaining reimbursements for MA tasking.
- d. Commandant (G-CFM):
  - (1) Serve as Headquarters liaison with the Department of Transportation's Office of Emergency Transportation (OET), FEMA, and other Headquarters staff elements on FEMA reimbursements policy issues and for resolution of billing/reimbursement discrepancies.
  - (2) Provide guidance to ATU's in setting up program elements for which to charge incremental costs.
  - (3) Coordinate reimbursement processing with the ATU and FINCEN.
  - (4) Consolidate reimbursement requests for each MA from District/MLC/Headquarters units, ensure requests reflect current standard rates for resources used. Approve reimbursement packages and forward them to the FINCEN for billing.
  - (5) Prepare required documentation (e.g. change in financial plan (CIFP) and Funds Transfer Authorization (FTA) and Transmittal Letter certifying the relevancy and reasonableness of the charges) to effect the proper distribution of funds.
- e. National Pollution Fund Center:
  - (1) Serve as liaison with the Environmental Protection Agency for FEMA reimbursements related to oil spills or hazardous materials.
  - (2) Determine when Stafford Act funding is to be used for oil spill/hazardous material responses related to the Stafford Act.
  - (3) Generate billings for cost recovery for oil spill or hazardous materials related responses.

- f. Finance Center:
  - (1) Establish program elements as directed by Commandant (G-CFM).
  - (2) Except for oil spill/hazardous materials related responses bill the cognizant ESF or FEMA as appropriate.
- g. Yard/Inventory Control Points. In the event the YARD or an Inventory Control Point (ICP) is involved with a Stafford Act assistance effort, the YARD/ICP shall:
  - (1) Establish program elements in their accounting system as directed by Commandant (G-CFM)
  - (2) Submit documentation to Commandant (G-CFM) for review and approval and transfer the charges to the FINCEN via OPAC for billing. The FINCEN shall bill FEMA.

6. DIRECTIVES AFFECTED. None.

W.H. CAMPBELL  
Director of Finance and Procurement

Encl: (1) FEMA Definitions  
(2) Sample FEMA Mission Assignment  
(3) Procedures for FEMA Reimbursements

## FEMA DEFINITIONS

1. Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law (P.L.) 93-288, as amended by P.L. 100-707. Also known as the Stafford Act, provides authority for the Federal Government to respond to disasters and emergencies in order to provide assistance to save lives and protect health, safety and property. A Presidential declaration of a major disaster or emergency activates the Federal Response Plan.
2. Federal Response Plan (FRP), for P.L. 93-288, as amended, April 1992. The Federal Response Plan or Plan is the document signed by the major federal agencies to effect the provisions of the Stafford Act. The plan uses a functional approach to group the types of Federal assistance which a state is most likely to need under twelve Emergency Support Functions (ESFs). Each ESF is headed by a primary agency which is responsible for coordinating specific activities and ensuring that assigned missions are accomplished. Agencies may also be designated as support agencies for one or more ESF based on their resources and capabilities to support a functional area.
3. Federal (FEMA) Approving Official. Individual who has the authority to approve requests from the state for direct Federal assistance and otherwise obligate FEMA to an expenditure of funds for reimbursement to other federal agencies for activities performed in support of Federal disaster operations. This individual is the regional director, Associate Director for State and Local Programs and Support, FEMA director, or any designee thereof.
4. Federal Coordinating Officer (FCO). The senior Federal official (normally a FEMA representative) appointed to coordinate the overall response and recovery activities. The FCO represents the President for the purpose of coordinating the administration of Federal relief activities in the designated area.
5. Financial Management Unit. The FEMA unit responsible for recording the obligation of funds upon receipt of the MA cover letter, Schedule A attachment, and the signed request for federal resource assistance form. This unit coordinates with the FEMA MA tracking unit and MA project administrator to keep abreast of funding status in order to assure required funding is available when needed and that excess funds are de-obligated when appropriate. This unit also receives billings for tasks, coordinates with the MA administrator to verify reimbursement, and liquidates Obligated funds.

6. Mission Assignment (MA). A work order issued to a Federal agency by a FEMA Regional Director, Associate Director for State and Local Programs and Support, FEMA Director, or a designee thereof, directing the completion by that agency of a specified task and citing funding, other managerial controls, and guidance. A MA usually applies to operations carried out under a Presidential declaration of major disaster or emergency, but is also used for other incidents for which FEMA requests assistance directly from the Coast Guard. The MA letter becomes a memorandum of understanding, contract or obligating document between FEMA and the agency and the basis for any future reimbursement for materials and services provided to FEMA.
7. Mission Assignment Cover Letter. The section of the written MA addressed to a Federal agency pre-designated representative which establishes requirements or criteria to be followed, other managerial controls, and guidance. It includes the date; disaster fund citation; disaster identification (if assigned); language activating the receiving agency to receive and execute tasks; and financial management standards on reimbursement, billing, advance of funds, property accountability, and documentation requirements.
8. Mission Assignment Project Administrator. Individual (normally a FEMA representative) responsible for monitoring and evaluating the status of a tasking or a set of tasks to other federal agencies; reviewing the accuracy of cost estimates against actual expenditures and the need to obligate or de-obligate funds; reviewing reports on the status of funding; reporting on the status of tasks as directed by the Regional Director; verifying that the goods and/or services billed for reimbursement by other federal agencies represent eligible costs, that goods and/or services were received or performed as requested, and billed at reasonable cost; and approving payment of bills. Verifies that other federal agencies are providing assistance as required by specific tasks; coordinates with other federal agencies regarding any interagency difficulties, cost estimates for tasks, and the need for and availability of funds; and provides technical assistance and oversight as needed. Monitors use and management of non-expendable equipment, final closeout of tasks, and the appeal process for reimbursements.
9. Schedule A Attachment. The Schedule A is an attachment to the MA cover letter showing each tasking to an individual agency, what area the

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tasking supports, funding limitations per tasking, and information regarding funds accountability.

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Federal Emergency Management Agency  
Region IX  
Building 105  
Presidio of San Francisco  
San Francisco, California 94129

JAN 13 1995

Mission Assignment Letter  
FEMA-1044-DR-CA  
Date Declared: 01/10/95

Mr. Ed Henry, Coordinator  
Emergency Transportation  
RISC Response Planner  
Coast Guard Island  
Alameda, CA 94501-5100

Dear Mr. Henry:

On January 10, 1995, the President declared a major disaster to exist in Northern and Southern California as a result of severe flooding due to storms beginning January 6, 1995. Pursuant to the Public Law 93-288, as amended by PL 100-707; Executive Order 12148; and Title 44, Code of Federal Regulations (CFR) Subpart 206 (Federal Disaster Assistance), and the Federal Response Plan, your agency has hereby been activated to receive taskings to provide assistance from duly authorized representatives of the Federal Emergency Management Agency (FEMA) AS DIRECTED BY THE ATTACHED REQUEST FOR FEDERAL RESOURCE ASSISTANCE FORM (RFA). All future mission assignments and component taskings will be supported by a RFA which is furnished to your agency representative.

Tasking execution will begin immediately upon assignment. Pursuant to the above stated authorities, your agency is expected to incur all costs associated with performance of assigned tasks including payment of vendors, and contractors, and all sub-tasked Federal agencies unless otherwise specified under separate agreement with FEMA.

Reimbursement for eligible expenses incurred shall be in accordance with the provisions of 44 CFR 206.8, Subpart A, Reimbursement of Other Federal Agencies. In order to receive additional obligating authority above the cited limitation, your agency must, prior to the time the funding limitation is expended, submit a RFA for approval by a FEMA issuing official for revision of that limitation to include:

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- 1) An accounting of actual costs incurred to date under the cited limitation and any amendment thereto,
- 2) An estimate of the revised total cost of the project and
- 3) Any specific information necessary to support this request.

FEMA officials may not approve reimbursement of costs incurred while performing work pursuant to disaster assistance authorities independent of the Stafford Act. Additionally, expenses incurred in performance of an activity not directed and approved by FEMA or otherwise beyond the statement of work and funding limitation of an approved tasking will not be eligible for reimbursement. Requests for reimbursement (SF 1080, SF 1081 and On-Line Payments and Collection (OPAC) system) must be submitted to the FEMA Disaster Finance Center in Berryville, VA (see page 3 for address) in accordance with Section 206.8 of the previously cited regulations and contain sufficient detailed information on which to base an approval. The request for reimbursement will be accompanied by documentation which specifically details personnel services, travel, equipment, and all other expenses by object class, as specified in OMB Circular A-11, and by any sub-object classification used in the agency's accounting system. All reimbursement requests should cite the specific letter of activation, tasking number, and funding limitation under which the tasking was performed.

Any single item for materials, equipment, or supplies costing \$1,000.00 or more must be specifically identified and referenced to a material requisition number, purchase order number, canceled check, or voucher number. Prior to final billing, non-expendable materials, equipment, and supplies purchased in accomplishment of this mission will be properly accounted for and either turned over to FEMA, or retained by your office with an appropriate reduction indicated in the request for reimbursement. This does not apply to computer and telecommunications equipment which must be turned over to FEMA.

The final billing for this assignment should be received within 60 days of tasking unless extended by prior agreement with FEMA. This bill should be clearly identified as a final bill to facilitate closing of this tasking once final payment has been forwarded to your agency.

All financial records, supporting documents, statistical records, and other documents pertinent to the assignment shall be retained and shall be accessible to duly authorized representatives of FEMA and the U.S. Comptroller General in accordance with the General Services Administration Record Retention Schedules.

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If you wish to dispute your agency's claims for reimbursement, please forward a request for resolution to Mr. James Lee Witt, Director, FEMA, 500 "C" Street SW, Washington, DC 20472. In accordance with the provisions of Title 44, CFR, Section 206.11, you shall assure that the activities authorized to be performed by RFA's and amendments are accomplished in an equitable and impartial manner without discrimination. All reimbursement requests and other communications related to this assignment must cite the specific tasking number under which the work was performed, the funding limitation, and the major disaster or emergency declaration number. The FEMA Region IX Mission Assignment Coordinator for this disaster operation is: Olcen Banks at (415) 923-7293. Please forward all bills for payment to: FEMA Disaster Finance Center, P.O. Box 800, Berryville, VA 22611, phone number (703) 542-2297.

Sincerely,  
Shirley Mattingly  
Regional Director

Enclosures

REQUEST FOR FEDERAL RESOURCE ASSISTANCE FORM

Location

State: CA  
 Disaster # 1044

FEMA RFA Tracking Information

Request/Log #: \_\_\_\_\_  
 Date/Time Rec'd: \_\_\_\_\_

I. State Assistance Requested

State Internal Reference #	Assistance Requested	Qty	Date/Time Needed	Deliver to: Name/Address/Phone
	Aerial Support		1/14/95	
	Recon. Mission			
<input type="checkbox"/> See Attached				

State POC/Phone #: \_\_\_\_\_  
 Initial Approving Signature: State Approving Official \_\_\_\_\_

II. Federal Assistance Requested

Short-term (EST/ROC/DFO) Project Administrator/Phone: \_\_\_\_\_  
 Long-term (Regional) Project Administrator/Phone: \_\_\_\_\_

Work to be Accomplished: TRANSFER DoD-001(a) - Recon Mission  
ONGOING SUPPORT TO ESF #5 INFORMATION  
GATHERING  See Attached

Initial Approving Signature: Federal Approving Official \_\_\_\_\_

III. Primary and Support Agency Responsibilities/Cost Estimates

Agency Name	Work to be Accomplished	Estimate of Cost	Agency POC/Phone	State Cost Share
(primary) DOT	Aerial Support <input type="checkbox"/> *	15,000		
(Support) USCG	<input type="checkbox"/> *			
	<input type="checkbox"/> *			
TOTAL	* See Attached			

IV. Final Approval

State Approving Official (if state cost share) \_\_\_\_\_  
 Federal Approving Official Mark A. [Signature] 1.15.95

V. MA Tracking/Fiscal Use ONLY

Mission Assignment No.: <u>DOT-001</u>	Amt This Action: \$ <u>15,000</u>	Date Obligated: _____
Amendment Number: <u>(a)</u>	Cummulative Amt: \$ _____	Initials: _____

PROCEDURES FOR FEMA REIMBURSEMENTS

1. Applicability. These procedures apply to all FEMA Stafford Act related reimbursements except for oil spill and hazardous material responses. The Marine Safety Manual, Vol VI (Ports and Waterways Activities), COMDTINST M16000.11 and the FINCEN Standard Operating Procedures, FINCENSTFINST M7000.1 outline oil spill and hazardous material response reimbursement procedures.
2. Process Summary. Two major processes are outlined in this instruction: submitting the reimbursement request and distribution of the funds actually received as a result of the reimbursement requests. These processes are summarized as follows:
  - a. Reimbursement Request Process.  
**Unit -> ATU -> G-CFM -> FINCEN -> FEMA**
  - b. Funds Distribution Process.  
**FEMA -> FINCEN -> G-CFM -> ATU -> Unit**
3. EXPENDITURES ELIGIBLE FOR REIMBURSEMENT. Only incremental costs directly related to the disaster relief effort or other incident will be billed to and reimbursed by FEMA. The following types of expenditures are eligible for reimbursement:
  - a. Overtime, travel, and per diem of permanent Coast Guard civilian personnel.
  - b. Wages/salary (regular time and/or overtime), travel and per diem of temporary Coast Guard civilian and Reserve military personnel assigned, activated or recalled, as appropriate, solely to perform services directed and required to provide assistance in response to emergency operations.
  - c. Travel and per diem of Coast Guard military personnel assigned solely to perform services in support of the emergency operations.
  - d. Cost of work, services, and materials procured under contract to support emergency response operations. The purchase order becomes part of the billing package. This is an example of how to determine incremental costs.
  - e. Costs of materials, equipment, and supplies (including transportation, repair, and maintenance) from regular Federal stocks used solely to support emergency operations. In the case of reimbursements for operating costs of Coast Guard facilities (i.e., cutters, boats and

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aircraft), claims shall be limited to the incremental/ variable portion of standard facility costs as outlined in COMDTINST 7310.1 (series), Standard Costs.

- f. Other costs submitted with written justification or otherwise agreed to in writing by the FEMA Regional Director or designated representative.

4. UNIT REIMBURSEMENT PROCEDURES.

- a. Units shall submit reimbursement requests in letter format with supporting documentation. Where appropriate Group Commanders are authorized to submit consolidated requests for their units. It is recognized that compiling documentation to support a request for FEMA reimbursement can be a significant administrative burden. Units are encouraged to seek assistance via the chain of command as appropriate.
- b. Units shall segregate reimbursement requests by MA/task number.
- c. For MAs with multiple amendments, units may submit a single reimbursement request covering all amendments
- d. Units shall submit reimbursement requests to their cognizant ATU: each time \$10,000 in unbilled incremental costs are accumulated or at least every 30 days (interim requests); at the end of the fiscal year; and not later than 30 days after closeout of operations or when funds limitations are reached and not increased (final request). Reimbursement requests due during the last month of the fiscal year may be delayed to the end of the fiscal year. The MA provides necessary information on funding limitations and closeout. In the absence of this information seek assistance from ATU personnel.
- e. Basic requirements of the letter/supporting documentation:
  - (1) Description of scope of work.
  - (2) Funding limit.
  - (3) The Emergency Support Function number, if applicable, or FEMA program which the MA is supporting.
  - (4) FEMA Contract Number and FEMA assigned disaster number.
  - (5) FEMA Agency Location Code.

- (6) Mission Assignment Number (with copy of MA letter and any subsequent requests for assistance).
  - (7) Brief description of mission(s) conducted.
  - (8) Unit providing support.
  - (9) Accounting classifications used.
  - (10) Point of contact and commercial phone number. This person will serve as the long-term financial point of contact for any follow-up action by FINCEN, Headquarters, or FEMA.
  - (11) An administrative certification signature that expenditures claimed have been reviewed and are relevant to the mission assigned; and that costs are reasonable and supported by records maintained by the Coast Guard.
- f. On a separate sheet in the package also provide the following:
- (1) Amount previously submitted for billing to date.
  - (2) Current billing amount, period of billing (i.e., from date...to date), and a statement of whether this is an interim or final billing.
  - (3) Cumulative amount billed to date.
  - (4) An explanation of charges broken down into the following categories by object class:
    - (a) Personnel services. Summary supporting data will be reported for:
      - (i) Permanent federal agency personnel to include: 1) total number of personnel; 2) total overtime hours; and 3) total overtime wages.
      - (ii) Temporary and local hire personnel to include: 1) total number of personnel; 2) total hours; 3) total regular wages; and 4) total overtime wages.
      - (iii) Temporary duty travel to include: 1) total transportation; 2) total per diem; and 3) total other TAD expenses.
      - (iv) Civilian and military personnel expenses will be listed separately.

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- (b) Transportation Expenses of Material: Identify expenses for the transportation of things and for their care enroute.
- (c) Cost of Materials, Equipment and Supplies:
  - (i) Total amounts for expendable and non-expendable materials, equipment, and supplies will be reported separately.
  - (ii) Specify if the costs incurred are from regular stocks or outside vendors. If from regular stock, provide detailed listing as well as the cost per item. The billing should also address whether items are expendable, non-expendable, serviceable, or returned to inventory (reparable item). If from outside vendors, an inventory list shall be submitted for all items individually costing over \$1,000 along with a detailed description of the items. The description shall include: 1) serial number; 2) model number; 3) cost per item; and 4) disposition of purchased item. Disposition will be identified as inventory, repairable, or salvage.
  - (iii) Specify if non-expendable goods are in possession of FEMA or the reporting unit.
  - (iv) For reimbursement requests associated with standard fuel and maintenance costs, report the number of hours of operation for each type of resource, the appropriate object/ subobject class for fuel and maintenance, and the costs associated with the fuel and maintenance portion of facility costs as defined in COMDTINST 7310.1 (series), Standard Rates.
- (d) Costs of contracts for services, listed by title with an itemized breakdown of costs and brief explanation/description of each contract including the contract number or purchase order number.
- (e) Leased Equipment: describe the item, cost per item, and number leased; indicate vendee, vendor name, address, phone number and account number; include the contract number or purchase order number; indicate date returned to the vendor. Leased items billed to FEMA will have

a receiving report attached showing receipt by the lessor. If not returned to the vendor, there will be a reduction in the amount reimbursed, which will be accounted for upon receipt of a signed receiving report from the vendor.

- (f) Agency Provided Services: Identify the service provided and cost.
- (g) Other costs which are considered eligible or otherwise agreed to by FEMA or the Federal Coordinating Officer.
- (h) Receipts for non-expendable materials, equipment and/or supplies turned over to a FEMA Project Administrator.

5. ATU PROCEDURES.

- a. Forward consolidated requests for reimbursement to Commandant (G-CFM-2) not later than 30 days after the end of every month (interim request) and not later than 45 days after closeout of operations or when funds limitations are reached and not increased (final request). The MA provides necessary information on funding limitations and closeout.
- b. Ensure reimbursement requests are separated by MA and indicate the accounts (e.g. unit, fuel, etc.) to be credited. Certify that expenditures claimed have been reviewed and are relevant to the mission assigned; and that costs are reasonable and supported by records maintained by the Coast Guard.
- c. MLCs/districts will report for units for which they are the ATU even if these units were assigned operationally to another Area/district during a particular disaster response.
- d. Obtain additional resources as appropriate to assist ATU including field units in meeting reimbursement documentation requirements. Costs of these additional resources are reimbursable by FEMA if they are directly related to the disaster/crisis relief efforts.

5. COMMANDANT(G-CFM).

- a. Review requests for reimbursements submitted by the ATU's.
- b. Determine how reimbursements are to be applied. Forward consolidated requests for reimbursement to

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the Finance Center along with instructions as to how reimbursements are to be applied.

6. FINANCE CENTER.

- a. Certifies in the billing to FEMA that: 1) the reimbursement request is in the correct accounting format; and 2) on the last bill for a particular MA, explicitly mark, "Final Billing". Ensures certifications made by the ATU are included in the billing to FEMA.
- b. Coordinates with Commandant (G-CFM) to resolve billing or reimbursement discrepancies between units or with FEMA.
- c. Coordinates billing processes and requirements for CG RETCOs with the assigned RETREPs. Establish and maintains reimbursable point account data for RETCO/RETREP.
- d. Reimbursement requests must be received by FEMA within 90 days of completion of the MA, termination of operations, or when funding limitations are reached and not increased by the Federal Coordinating Officer. Request for extension may be obtained from the FEMA Mission Coordinator.
- e. Reimbursement requests for \$25,000 or less shall be submitted quarterly. Requests for amounts greater than \$25,000 may be submitted at any time.
- f. Reimbursements from FEMA via other Emergency Support Functions (ESF):
  - (1) Primary agencies of other ESFs may request reimbursements directly from FEMA for the total COSTS associated with a MA carried out under that particular ESF.
  - (2) In some instances the lead ESF may collect cost data directly from the Coast Guard and submit the necessary billing documentation to FEMA directly. The FINCEN shall provide this information to the ESF vice FEMA. When the reimbursed funds are received, the agency notifies the Coast Guard to bill them for their share of the mission.
  - (3) In other instances, the Coast Guard may bill FEMA directly for its share of the MA.
  - (4) In general, supporting units should submit reimbursement requests via the chain of command to the FINCEN.

- (5) Regardless of the billing and reimbursement mechanisms of other ESFs, the documentation outlined in this instruction is still required.
7. RECORD MAINTENANCE REQUIREMENTS. Original documentation shall be retained by the unit providing assistance for a period of six years and three months after the submission date of the final billing request.
8. PROPERTY ACCOUNTABILITY.
- a. Non-expendable property purchased pursuant to participation in the disaster response or other FEMA mission must be carefully accounted for. Prior to final billing, such non-expendable materials, equipment and/or supplies will be turned over to the FEMA Project Administrator for disposition and for obtaining a signed receipt. The signed receipt will be submitted along with the request for reimbursement.
  - b. Lost or damaged items (both existing Coast Guard assets and items purchased pursuant to the disaster response) will be listed showing the description of each item and a unit cost. If property is lost or damaged, a Report of Survey (CG form 5269) or FEMA form for lost/damaged survey certificate must be submitted with the request for reimbursement. If the item is a reportable CG owned asset, ensure that it is deleted from the unit's Personal Property Accountability records and documentation is kept on file for a period of three years, subject to audit.
  - c. If equipment is to be loaned to another Federal agency, FEMA form 61-9 will be executed and appropriate serial numbers obtained. Use a memo or DD-1149 if the FEMA form is not reasonably available.
  - d. All FEMA-owned ADP and communications equipment must be returned to FEMA for shipment to the FEMA central storage area.