

<p><b>Department of Homeland Security</b> U.S. Coast Guard National Pollution Funds Center 2703 Martin Luther King, Jr. Ave., SE Washington, D.C. 20593-7605 202-795-6000 <a href="http://www.uscg.mil/npfc">www.uscg.mil/npfc</a></p>	<p align="center"><b>FOSC Financial Management Checklist for Oil Spills &amp; HAZMAT Release</b></p> <p align="center"><i>Step-by-step guidance for USCG &amp; EPA FOSCs who are using the OPA/OSLTF or CERCLA/Superfund and must monitor cost documentation during response to a spill or release.</i></p>
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## WHEN A DISCHARGE OR RELEASE OCCURS

**Determine funding source.**    \_\_\_ OPA/OSLTF    \_\_\_ CERCLA/Superfund

***OSLTF Funding is available for federal oil removal activities under the authority of Section 311(c) of the FWPCA, 33 U.S.C. 1321(c). In general, when:***

- ✓ There is a discharge of oil or a substantial threat of a discharge of oil
- ✓ EITHER into or on U.S. navigable waters, adjoining shoreline, or the waters of the U.S. exclusive economic zone.
- ✓ OR that may affect natural resources belonging to the U.S. or under U.S. exclusive management authority.

***The FOSC may:***

- ✓ Remove or arrange for removal of a discharge and mitigate or prevent a substantial threat of a discharge;
- ✓ Direct or monitor all Federal, State, and private actions to remove a discharge;
- ✓ Remove and, if necessary, destroy a vessel discharging or threatening to discharge (may require Commandant approval).

***For Coast Guard FOSCs, Coast Guard CERCLA Funding applies if the requirements for Response Authorities in Section 104 of CERCLA, 42 U.S.C. 9604 are met. In general, when:***

- ✓ There is a release of a hazardous substance (other than oil) or substantial threat of a release into the environment that presents an imminent and substantial threat to public health or welfare.
- ✓ OR there is a release of a pollutant or contaminant that may present an imminent and substantial danger to the public health and welfare,

***The FOSC may:***

- ✓ Take action to remove or arrange for the removal of and provide for remedial action relating to such hazardous substance, pollutant, or containment at any time.

*For more information on OPA, the OSLTF, CERCLA, and Superfund, see About NPFC on NPFC's home page ([http://www.uscg.mil/npfc/About\\_NPFC/default.asp](http://www.uscg.mil/npfc/About_NPFC/default.asp)).*

**Collect incident information.**

Name of incident: \_\_\_\_\_

Date of incident or discovery: \_\_\_\_\_

Location (body of water, city, state): \_\_\_\_\_

Latitude and longitude: \_\_\_\_\_

Type of oil/substance: \_\_\_\_\_

\_\_\_\_\_ Visual Observation

\_\_\_\_\_ Field Testing

\_\_\_\_\_ Lab analysis

\_\_\_\_\_ Report by knowledgeable party

\_\_\_\_\_ Other: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Quantity of oil/substance: \_\_\_\_\_

\_\_\_\_\_

Description of substantial threat: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Potential quantity of total oil discharge/HAZMAT release: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Collect source and responsible party information.**

**Note:** *The information collected by Coast Guard personnel should be recorded on the NPFC Incident Report and Transmittal Form (IRAT) (page 2). The bullets below are provided to help guide you through what information is needed.*

- Name of vessel, facility, private residence, etc.:  
\_\_\_\_\_
- How was source/RP identified? \_\_\_\_ FOSC investigation      \_\_\_\_ Visual Observation  
\_\_\_\_ Reported by third party  
\_\_\_\_ Reported by RP  
\_\_\_\_ Other: \_\_\_\_\_
- Collect the following information on all parties connected to this incident, whether individual or company (record on IRAT):
  - Name
  - SSN/TIN\*
  - Address (address, city, state, zip code, & phone number)

*\* Social Security/Tax Identification Number (SSN/TIN). The Debt Collection Improvement Act (31U.S.C. 3701) requires the FOSC/IC to obtain the SSN or TIN of the RP in order to pursue cost recovery.*

 **Estimate the OSLTF/CERCLA funding ceiling required (These totals should include all Coast Guard resources, if deployed to the response, e.g. Strike Team, PIAT, NPFC, etc.). THE COAST GUARD CEILING "ONLY" REPRESENTS ESTIMATED "DIRECT COSTS", AS DESCRIBED BELOW.**

**Estimated CG Direct Costs**  
**(reflected against the ceiling):**

Contractor costs: \_\_\_\_\_

Travel costs: \_\_\_\_\_

Purchases: \_\_\_\_\_

PRFA (OGA) costs: \_\_\_\_\_

**Total (Ceiling):** \_\_\_\_\_  
(To be requested via CANAPS)

**Estimated CG Indirect Costs**  
**(tracked, but NOT reflected against ceiling)**

Personnel: \_\_\_\_\_

Equipment: \_\_\_\_\_

**For more information on direct and indirect costs and tracking these on the Electronic CG-5136 workbook, click here:**  
[www.uscg.mil/NPFC/Response/Cost%20Documentation/CG5136.ASP](http://www.uscg.mil/NPFC/Response/Cost%20Documentation/CG5136.ASP)

**Note:** EPA FOSC's use a similar sheet for estimated their costs.

**Access CANAPS to get FPN/CPN and request ceilings**  
(<https://npfc.uscg.mil/CANAPS/>).**OSLTF Responses**Federal Project Number: \_\_\_\_\_  
Final Authorized ceiling: \_\_\_\_\_**CERCLA Responses**CERCLA Project Number: \_\_\_\_\_  
Final Authorized ceiling: \_\_\_\_\_

- Note:**
- (1) CG FOSC can access an FPN up to \$500,000 via CANAPS.
  - (2) EPA FOSC can access an FPN up to \$50,000.00 via CANAPS.
  - (3) Any request higher than these threshold limits requires NPFC Case Officer to approve.
  - (4) Refer to CANAPS message for accounting line and Document Control Number (DCN) construction.

If you cannot access CANAPS:

1. Contact another FOSC who can submit the request as a surrogate for you.

Any FOSC can be a surrogate for any other FOSC in their agency; any EPA FOSC can open an FPN for any other EPA FOSC, and any USCG FOSC can open a project for any other USCG FOSC. In addition, a USCG FOSC can open a project for an EPA FOSC.

2. Contact the NPFC Command Duty Officer (CDO) (*see box at bottom of this page*).
3. As the FOSC, you are authorized to obligate up to \$50,000 for response actions.

**CERCLA Only. If the estimated ceiling is:**

- Equal to or greater than \$250,000, contact your NPFC Regional Manager for assistance in submitting an Action Memorandum to EPA before obligating the amount,
- Less than \$250,000, document the finding of imminent and substantial endangerment in POLREP one.

The finding at a minimum must include:

- The hazardous substance(s), pollutant(s), or contaminant(s) involved;
- A description of what is affected or threatened (people, animals, crops, drinking water, etc.);
- A statement indicating that this situation presents an imminent and substantial threat to public health, welfare, or the environment; and
- A description of the response action necessary to neutralize the threat.

**Contact the NPFC for assistance.** Assigned Case Officer: \_\_\_\_\_

Gulf Coast & Midwest	Team I	202-795-6067
Southeast	Team II	202-795-6069
West Coast, Alaska, Hawaii	Team III	202-795-6073
Northeast & Great Lakes	Team IV	202-795-6088

If your regional manager is not available:

Call the duty officer's cell phone at  
(202) 494-9118 or e-mail at NPFC.CDO@  
uscg.mil.

or

Call the NPFC Command Duty Officer (CDO)  
by contacting the National Response Center (NRC)  
at 1-800-424-8802 or (202) 267-2675.

- Download the Electronic CG-5136 Workbook for ceiling management and for documenting all the costs on both FPN and CPN cases:**  
[www.uscg.mil/npfc/Response/Cost%20Documentation/cg5136.asp](http://www.uscg.mil/npfc/Response/Cost%20Documentation/cg5136.asp)

The workbook consists of three levels of information:

- ◆ **Project Summary** – used to monitor ceiling, track overall costs and provides a burn rate of costs.
- ◆ **Summary Page** – provides an overall summary of cost for each day and each cost category.
- ◆ **Daily Summary** – is where all the cost data is entered which rolls up to the two levels above.

- Actively manage the funds assigned to the FPN/CPN (CG FOSCs Only)**

- CG FOSCs shall within three (3) business days after receiving an FPN/CPN and ceiling from CANAPS:
- Open FPD and ensure access to the account line established for the incident.
  - Verify that the planned amount is the authorized ceiling from CANAPS. If it is not, contact the NPFC Case Officer.
- Upon receipt of the funds through CANAPS, the FOSC is designated as the Program Element (PE) Manager. The FOSC is responsible for the control of the OSLTF/CERCLA Funds provided for the removal.
- PE Managers may be assigned by individual who are staff-trained in financial management. However, the PE Manager is directly accountable for funds trusted to his or her control.
  - The specific responsibilities of the PE Manager are detailed in the Financial Resources Management Manual (FRMM), COMDTINST M7100.3D, Section (3.H.10).
- Critical Functions. The FOSC shall:**
- Record all obligations in FPD as they are incurred.
  - Ensure that reconciliation of financial management systems is performed in accordance with current CG guidance.
  - Adhere to CG UDO (Undelivered Orders) policy and procedures including maintaining source documentation for valid obligations and procurements, validating open obligations, and de-obligating open obligations that are no longer needed.

- Follow the NPFC's guidance for use of funds and to arrange response actions. Contract through SILC (cob1) and use Pollution Removal Funding Authorizations (PRFAs) for Other Government Agencies (OGAs). EPA FOSCs use their START (Superfund Technical and Response Team) or ERRS (Emergency and Rapid Response Services) contractor's, but may use USCG BOA contracts, if needed.

Resources on NPFC's Web Site ([www.uscg.mil/npfc](http://www.uscg.mil/npfc))

The NPFC's User Reference Guide (URG) includes guidance on contracting ([www.uscg.mil/npfc/urg/default.asp](http://www.uscg.mil/npfc/urg/default.asp)).

PRFA forms and instructions are available on NPFC's Web site ([www.uscg.mil/npfc/Response/Cost%20Documentation/prfa.asp](http://www.uscg.mil/npfc/Response/Cost%20Documentation/prfa.asp)) as well as in the URG.

## During Cleanup – Every Day

### Monitor Contractors.

- Collect contractor daily worksheets or delivery tickets and/or Pollution Incident Daily Resource Reports.

Oil spill response contractors may use the Parts E1 to E4 of the CG-5136 form to track and submit daily costs. These forms are available on NPFC's Web site: ([www.uscg.mil/npfc/Response/Cost%20Documentation/cg5136.asp](http://www.uscg.mil/npfc/Response/Cost%20Documentation/cg5136.asp)) as well as in the URG.

Follow the 10-10-10 Rule!

- 1) Forward invoices to SILC (cob1) within 10 days.
- 2) SILC (cob1) forwards payment authorization to FINCEN within 10 days of receipt.
- 3) FINCEN pays the contractor within 10 days of receipt.

- Date-stamp all invoices upon receipt. (Prompt Payment act applies; payment is due to the contractor within 30 days.) Within 10 days of receipt of invoices, certify that work was performed as ordered (as FOSC, you should not certify work that was not ordered) and forward to SILC (cob1).

MIPRs (Military Interdepartmental Purchase Request):

- Coordinate with SILC (cob1) when DOD assets are being requested and a DD-448 must be issued. Comply with the requirements of SILC and the FINCEN's SOP. A DD-448-2 is used for Acceptance of MIPR.
- The document number assigned to the MIPR must be unique and remain the same throughout the life of the agreement.
- Keep NPFC Case Officer in the loop when these services are requested.

**Monitor Coast Guard Units.**

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- Consolidate all daily reports for your unit onto the Pollution Incident Daily Resource Reports (CG-5136). (This should cover all unit resources involved in removal activity).

- To expedite tracking all CG costs, you should use the Electronic CG-5136 Workbook. See job aid for completing the electronic 5136 workbook located at this website:

[www.uscg.mil/NPFC/Response/Cost%20Documentation/CG5136.ASP](http://www.uscg.mil/NPFC/Response/Cost%20Documentation/CG5136.ASP)

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- Collect all official records for aircraft, cutters, and small boats by accessing ALMIS and print the documents. Official Navigation Record should also be collected from all cutters involved in the response.

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- For a SONS or when a UAC is established, ICS-213RR CG Resource Request Forms for equipment and vehicles shall be submitted with the CG-5136 form.

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- Keep copies of all travel claim packages. (Members are also required to keep copies of all travel claim packages for 6 years and 3 months.)

Each travel claim package must include:

- Copy of signed original orders (which **must** be signed by an approving official and Funds Certifying Officer, including those generated by Direct Access).
- Copy of all signed amendments.
- Copy of Travel Voucher Summary (TVS)

In addition, if a Government Travel Request (GTR) was used, include a copy of the airfare itinerary to show the GTA account was used to pay the airfare.

 **Monitor other government agencies (OGAs).**

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- Issue Pollution Removal Funding Authorizations (PRFAs) and definitive scopes of work (SOWs) to other Federal and state agencies participating in the FOSC-directed response.

PRFA forms and instructions are available on NPFC's Web site:  
[www.uscg.mil/npfc/Response/Cost%20Documentation/prfa.asp](http://www.uscg.mil/npfc/Response/Cost%20Documentation/prfa.asp) as well as in the URG.

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- Collect OGA SF-1080 or SF-1081 vouchers and supporting documentation in accordance with the PRFA.

SF-1080 or SF-1081 forms and instructions are available on NPFC's Web site:  
[www.uscg.mil/npfc/Response/Cost%20Documentation/sf1080.asp](http://www.uscg.mil/npfc/Response/Cost%20Documentation/sf1080.asp) as well as in the URG.

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- Review OGA SF-1080 or SF-1081 voucher and certify that work was performed as ordered.

**Validate all obligations and track them against the ceiling.**

- Ensure all direct expenses (obligations) are entered on the CG Dailies or the Electronic CG-5136 Workbook and have been entered into Finance Procurement Desktop (FPD) by the unit.

Note: Obligations include:

- Travel orders;
- GTR's;
- Contractors;
- PFRAs (for OGAs);
- MIPRs;
- Purchase Orders;
- Credit Card Purchases;

- In addition:
- Enter all indirect expenses (anticipated costs/estimates of Coast Guard resources based on Coast Guard Standard Rates such as CG personnel, vehicles, aircraft, boats, cutters, and Strike Team resources). CG aircraft, cutters, and boats should also be supported by official records found in ALMIS. **Note: These costs are tracked but do not impact the ceiling of the incident.**
  - During a SONS or when a UAC is established, the FSC will ensure a copy of all ICS-213RR's for equipment and vehicles are collected and attached to the 5136 dailies.

USCG Standard Rates are available on NPFC's Web site:  
([www.uscg.mil/npfc/Response/Cost Documentation](http://www.uscg.mil/npfc/Response/Cost%20Documentation)) as well as in the URG.

 **Use CANAPS if you must increase the ceiling (<https://npfc.uscg.mil/CANAPS/>)**

For example, if you have reached \$40K against the \$50K ceiling, and you expect the total costs to exceed \$50K, increase your ceiling to accommodate the anticipated needs of the response.

 **Contact your NPFC Case Officer or the SILC (cob1) Contracting Officer, as appropriate, anytime you need assistance.****After the Response Action Is Completed** **Certify contractor invoices within 10 "Calendar Days" of receipt of invoices.**

Ensure that all certification for receipt of services is in accordance with the standard SILC (cob1) and Finance Center procedures. (Contact appropriate SILC (cob1) contracting officer if questions arise, or if invoice cannot be certified. The FOSC certifies receipt of invoiced goods and services in quantities indicated; the cognizant contracting officer verifies costs).

 **Forward certified contractor invoices to SILC (cob1), as appropriate.**



**Keep copies of all certified contractor invoices for the unit's files.**

**De-Obligate remaining unused funds in FPD when all invoices have been paid.**

**Compile an inventory of all equipment purchases.**

- All reportable property and highly pilferable property must be disposed of at DRMS and should not be kept at the unit.
- Provide disposition reports on all property and comply with COMDTINST M4500.5 (Series)

**Within 120 days of completion of cleanup, send the Financial Summary report to the NPFC.**

The Financial Summary report includes:

➤ Incident Report and Transmittal (IRAT)

The Incident Report and Transmittal form serves as a coversheet to the project's Financial Summary report. It is available on NPFC's Web site:  
([www.uscg.mil/npfc/Response/Cost%20Documentation/irat.asp](http://www.uscg.mil/npfc/Response/Cost%20Documentation/irat.asp)) as well as in the URG.

➤ FOSC Pollution Daily Resource Reports.

➤ Contractor Invoices & Daily Resource Reports

➤ Other Government Agencies Resource Documentation (SF1080/1081 with invoices, Daily Resource Reports, PRFAs with SOWs)

➤ Inventory of Equipment Purchased

If you are using the Electronic CG-5136 form (i.e., the Excel spreadsheets) and you also generate or collect handwritten invoices, dailies, and notes, do not throw them away. They should become part of your case file. In court, the electronic forms may not be considered "original" documentation.

**Retain records according to the USCG's Records Schedule; keep case file for:**

- **Major spills** for 10 years before forwarding them to NARA as permanent records.
- **Medium and minor spills** for 20 years before destroying them.
- The NPFC may request a longer retention period for a particular case to support cost recovery or other litigation efforts.

OSLTF case files are subject to auditing by the NPFC; they must contain all paperwork relevant to the response effort, including but not limited to:

- Procurement paperwork
- Travel documentation
- News clips
- Credit card information paperwork
- Polreps

More information on OSLTF internal controls and audits is available on NFPC's Web site:  
<http://www.uscg.mil/npfc/Response/Cost%20Documentation/default.asp>