

Department of Homeland Security
U.S. Coast Guard

National Pollution Funds Center
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FOSC Financial Management Checklist for Oil Spills & HAZMAT Releases

Step-by-step guidance for USCG & EPA FOSCs who are using the OSLTF or CERCLA/Superfund and must monitor cost documentation during response to a spill or release.

When a Spill 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 shorelines, or the waters of the U.S. 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 contaminant at any time.

For more information on OPA, the OSLTF, CERCLA, and Superfund, see About Us on NPFC's home page (www.uscg.mil/NPFC/About Us).

Collect incident information.

Name of incident	_____
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	_____

Date of incident	_____
Date of discovery	_____

**Collect source and responsible party information.**

Name of vessel/facility _____	
How was source identified?	_____ Visual Observation
	_____ Reported
	_____ Other _____
Who identified source? _____	
Responsible Party (Owner)	Name _____
	SSN/TIN* _____
	Contact _____
	Address _____
Responsible Party (Operator)	Name _____
	SSN/TIN* _____
	Contact _____
	Address _____
Responsible Party (Other)	Name _____
	SSN/TIN* _____
	Contact _____
	Address _____
How was RP identified?	_____ FOSC investigation
	_____ Report by RP
	_____ Report by third party _____
Who identified RP? _____	

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

Estimate the OSTLF/CERCLA funding ceiling required.

<p>Estimated Direct Costs (reflected against ceiling)</p> <p style="text-align: right;">Contractor costs _____</p> <p style="text-align: right;">Travel costs _____</p> <p style="text-align: right;">Purchases _____</p> <p style="text-align: right;">PRFA (OGA) costs _____</p> <p style="text-align: right;">EPA costs _____</p> <p style="text-align: right;">Total (Ceiling) _____</p>	<p>Estimated Indirect Costs (tracked but not reflected against ceiling)</p> <p style="text-align: right;">CG personnel _____</p> <p style="text-align: right;">CG equipment _____</p>
<p><i>Include Strike Team costs in appropriate categories.</i></p>	

Access CANAPS to get FPN/CPN and request ceilings (www.npfc.gov/canaps/).

<p style="text-align: center;">OSLTF Responses</p> <p style="text-align: right;">Federal Project Number _____</p> <p style="text-align: right;">Final Authorized ceiling _____</p>	<p style="text-align: center;">CERCLA Responses</p> <p style="text-align: right;">CERCLA Project Number _____</p> <p style="text-align: right;">Final Authorized ceiling _____</p>
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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 (see next page).
3. As the FOSC, you are authorized to obligate up to \$25,000 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	202/493-6723	<i>On weekends, holiday, and after hours, you will hear recorded instructions for paging.</i>
Southeast (Philadelphia & South)	Team II	202/493-6726	
West Coast, Alaska, Hawaii	Team III	202/493-6729	
Northeast & Great Lakes	Team IV	202/493-6732	
If your regional manager is not available:			
<ul style="list-style-type: none"> Page the duty case officer by calling 800/759-7243, PIN 2073906 		<ul style="list-style-type: none"> OR call the Command Duty Officer through the CGHQ Command Center at 202/267-2100 or 800/424-8802 	

 Locate the proper forms for ceiling management and for documenting all costs.

Download the optional CG-5136 forms from NPFC's Web site ([www.uscg.mil/npfc/Response/Cost Documentation/cg5136.htm](http://www.uscg.mil/npfc/Response/Cost%20Documentation/cg5136.htm)).

➤ **Ceiling Management Forms**

OSLTF Responses

- *If estimated ceiling is under \$50,000*, use **CG-5136-F1** (Ceiling Management & Incident Obligation Log Short Form).
- *If estimated ceiling is over \$50,000*, use:
 - **CG-5136-F** (Ceiling Management & Incident Obligation Log) to estimate and manage the ceiling, and
 - **Daily Record Worksheets** to record each activity as it occurs.

CERCLA Responses

For all responses, use:

- **CG-5136-F** (Ceiling Management & Incident Obligation Log) to estimate and manage the ceiling, and
- **Daily Record Worksheets** to record each activity as it occurs.

➤ **Daily Cost Documentation Forms**

Use the appropriate **Pollution Incident Daily Resource Reports (CG-5136B-E)** to consolidate daily totals. This form is also available (through the CG-51356 Forms page) as an Excel spreadsheet to automatically calculate your entries.

 Follow the NPFC's guidance for use of funds and to arrange response actions. Contract through appropriate MLC (fcp) and use Pollution Removal Funding Authorizations (PRFAs) for other government agencies. EPA FOSCs use their START or ERC contracting services, but may use USCG BOA contracts, if needed.

Resources on NPFC's Web Site (www.uscg.mil/npfc)

- The NPFC's User Reference Guide (URG) includes guidance on contracting (www.uscg.mil/npfc/urg/).
- PRFA forms and instructions are available on NPFC's Web site ([www.uscg.mil/npfc/Response/Cost Documentation/prfa.htm](http://www.uscg.mil/npfc/Response/Cost%20Documentation/prfa.htm)) 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 Documentation/cg5136.htm](http://www.uscg.mil/npfc/Response/Cost%20Documentation/cg5136.htm)) as well as in the URG.

- 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 MLC.

Follow the 10-10-10 Rule!

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

Monitor Coast Guard Units.

- Consolidate all daily reports for your unit onto the **Pollution Incident Daily Resource Reports**. (This should cover all unit resources involved in removal activity.)
- Collect **Pollution Incident Daily Resource Reports** or official records (i.e., **aircraft utilization records** and **cutter navigation logs**) from other Coast Guard units.
- OSLTF Cases Only.** 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 claims 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 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 Documentation/prfa.htm) as well as in the URG.

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- Collect OGA
- SF1080**
- and
- SF1081**
- vouchers and supporting documentation in accordance with the PRFA.

SF1080 and SF1081 forms and instructions are available on NPFC's Web site (www.uscg.mil/npfc/Response/Cost Documentation/sf1080.htm) as well as in the URG.

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- Review OGA
- SF1080**
- and
- SF1081**
- vouchers and certify that work was performed as ordered.

 Add up obligations and track them against the ceiling.

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- Use the
- Ceiling Management**
- forms.

You may use the **electronic CG-5136 forms** (an Excel spreadsheet), or you may print out and manually complete the **CG-5136-F** or **CG-5136-F1** form. These forms are available on NPFC's Web site (www.uscg.mil/npfc/Response/Cost Documentation/cg5136.htm) as well as in the URG.

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- Include direct expenses (contracts, removal authorizations, travel orders, direct expenses)

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- Include indirect expenses (anticipated costs/estimates of Coast Guard resources based on Coast Guard Standard Rates such as USCG personnel, vehicles, aircraft, boats, cutters, and Strike Team pollution equipment).

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

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- Make sure each POLREP includes the total ceiling authorized and cumulative obligations to date. (NPFC should be an INFO ADDEE for all POLREPs.)

 Use CANAPS if you must increase the ceiling (www.npfc.gov/canaps/).

For example, if you have reached \$40K against a \$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 MLC contracting officer, as appropriate, any time you need assistance.

After the Response Action Is Completed

- Certify contractor invoices within 10 working days of receipt of invoices.**

Ensure that all certification for receipt of services is in accordance with the standard MLC and Finance Center procedures. (Contact appropriate MLC 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 MLCLANT (fcp) or MLCPAC (fcp), as appropriate.**

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

- Compile an inventory of all equipment purchases.**

- Provide disposition reports on all property and comply with COMDTINST M4500.5 (series), Property Management Manual (Chapter 8).
- Complete DD-1348 forms or equivalent for all property delivered to DRMO.

- 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_Documentation/irat.htm) as well as in the URG.

- FOSC Pollution Daily Resource Reports
- Contactor 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 forms (i.e., the Excel spreadsheets) in lieu of the manually completed CG-5136B-E forms, do NOT throw away the original, handwritten invoices, dailies, and notes. 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
- POLREPS
- News clips
- Credit card information paperwork

More information on OSLTF internal controls and audits is available on NPFC's Web site ([www.uscg.mil/npfc/Response/Cost Documentation](http://www.uscg.mil/npfc/Response/Cost%20Documentation)).