ICS Job Aid

ACCOUNTING DATA

FOR SPECIAL POLLUTION RESPONSE FUNDS

- - - - - -

★ **OIL SPILL (OPA/CWA)**
&
★ **HAZCHEM (CERCLA)**
&
★ **DISASTER - Stafford Act/ESF-10**

U. S. Coast Guard
National Pollution Funds Center

March 2007

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ACCOUNTING STRINGS FOR OIL SPILL RESPONSE FUNDING
&
OPA CLAIMS

FORMAT:

2   H   XX   1XX   XX   0   XXXXXX   XXXXX   XXXX
(1) (2) (3)   (4)   (5) (6)   (7)   (8)   (9)

(1)	Agency	1 character	2 = Coast Guard
(2)	District/Region	1 character	H= HQ (Pollution is always H)
(3)	Appropriation	2 characters	SZ = Emergency Fund SX = Oil Pollution Act Claims
(4)	Appropriation Limitation Code (LIM Code)	3 characters	1 = direct funds nn = ATU # of OSC's district (See Appendix A)
(5)	Allotment Fund Control (AFC)	2 characters	95 = OSLTF Emergency Fund 00 = OPA Claims
(6)	Allotment Level Indicator (ALI)	1 character	This field is not used by the CG and will always be 0.
(7)	Program Element	6 characters	Federal Project Number.
(8)	Cost Center	5 characters	The OPFAC # of the FOSC who is accessing the Emergency Fund. (See Appendix B) Note: When EPA is the FOSC, the OPFAC # is 74100 (NPFC)
(9)	Object Class	4 characters	The first two digits are assigned by OMB. The last two are assigned by the Coast Guard. (See Appendix C).

ACCOUNTING STRINGS FOR CERCLA & ESF-10 DISASTER RESPONSE FUNDING

FORMAT:

2	H	X01	872	80	0	XXXXXX	XXXXX	XXXX
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(1)	Agency	1 character	2 = Coast Guard
(2)	District/Region	1 character	Always H
(3)	Appropriation	3 characters	#1 = Last digit of current FY 01 = operating expense (OE Appropriation)
(4)	Appropriation Limitation Code (LIM Code)	3 characters	Always 872 8 = reimbursable funds 72 = ATU for NPFC
(5)	Allotment Fund Control (AFC)	2 characters	80 = reimbursable funding account
(6)	Allotment Level Indicator (ALI)	1 character	This field is not used by the CG and will always be 0.
(7)	Program Element	6 characters	CERCLA (CPN) or Disaster (DPN) Project Number.
(8)	Cost Center	5 characters	The OPFAC # of the FOSC who is accessing the funds. (See Appendix B)
(9)	Object Class	4 characters	(See Appendix C).

Reimbursable Agreement Number (RAN): The RAN is a required part of a reimbursable Accounting String in FPD. It goes in the System Data Field, which is one of the blocks in FPD that appear under the account line. The RAN is the same as the CERCLA case number (CPN) or Disaster case number (DPN). For Cases that extend across Fiscal Years, the RAN is the CPN, with the newer Fiscal Year Appropriation Code added at the end.(Eg: 2005 case C05049 becomes C05049601 in 2006). The system needs an "R" in the front and the "R" should already be in the little window. Enter the CPN or DPN and click the "•••". The same CPN should appear in the window that opens. Select it and accept it. If you get a list of CPNs/DPNs in the selection window, make certain to select the same CPN/DPN as the Program Element.

CERCLA PROJECT NUMBER (CPN) FOR USCG FOSCS

FORMAT

C   XX   XXX
(1)   (2)   (3)

(1)	Case Type	1 character	C = CERCLA
(2)	Fiscal Year	2 characters	FY the case began & CPN was established
(3)	Sequence #	3 characters	Sequence # of the incident for that FY

(CPNs for USCG FOSCs are assigned by CANAPS)

STRIKE TEAM CPN FOR ASSISTING EPA FOSC CERCLA RESPONSE

FORMAT

C   XX   X   XX
(1)   (2)   (3)   (4)

(1)	Case Type	1 character	C = CERCLA
(2)	Fiscal Year	2 characters	FY the case began & CPN was established
(3)	Strike Team ID	1 character	A=AST G=GST P=PST
(4)	Sequence Number	2 characters	Sequence number of the incident for that Strike Team

NOTE: Strike Teams are authorized to issue their own CPNs for assisting EPA FOSCs. See discussion on page 16. Strike Team CPNs are generated manually by the Strike Team and sent via USCG message or email to NPFC.

DISASTER/ESF-10 PROJECT NUMBER (DPN)

FORMAT:

D   XX   X   X   X
(1)   (2)   (3)   (4)   (5)

(1)	Case Type	1 character	D = DISASTER
(2)	Fiscal Year	2 characters	Last two digits of the FY the Disaster was declared by FEMA.
(3)	Disaster	1 character	A, B, C, etc (identifies disasters in chronological sequence in that FY)
(4)	State	1 character	A, B, C, etc. (identifies state for which the Mission Assignment is issued in same disaster)
(5)	Sequence Number	1 character	Sequential number identifying Mission Assignments issued for a particular state

IMPORTANT

1. FEMA issues Mission Assignments on a Disaster by Disaster, State by State, and ESF by ESF basis. There are also different kinds of mission assignments within an ESF.

   DPNs are based specifically on the corresponding FEMA Mission Assignments or related EPA IAGs/EAs providing the funding.

   Coast Guard spending must follow the same logic and be documented and billed according to this structure or FEMA will disallow Coast Guard billings for reimbursement. A failure to recover costs would force the Coast Guard to cover the costs out of its own OE Appropriation.

2. ESF-10 DPNS are generated manually by the NPFC Financial Management Division and sent via official USCG message to the Coast Guard unit being assigned the funds. The message identifies the disaster by name, the state, allowed use based on tasking in the mission assignment, and other management information.

**DOCUMENT CONTROL NUMBERS FOR
OSLTF (FPN), CERCLA (CPN), & ESF-10 DISASTER (DPN)
TRANSACTIONS**

FORMAT:

XX / XX / XX / X / X / XX / XXX
(1)   (2)   (3)   (4)   (5)   (6)   (7)

(1)	Document Type	2 characters	FINCEN document type (See Appendix D)
(2)	Fiscal Year* (Funding Year)	2 digits	Last two digits of current fiscal year or funding year.
(3)	Procurement Site Code*	2 characters	(See Appendix E)
(4)	Fiscal Year*	1 digit	Last digit of the year of initial contract award (normally the same FY)
(5)	Region/District*	1 character	Always H
(6)	Program Element*	2 characters	(See list of Unit Identifiers in Appendix F)
(7)	Document Sequence Number	3 digits	Unique sequential number assigned by unit preparing the document

*The Account line template is supplied in the official DPN Notification Message from NPFC.

APPENDIX A:
ADMINISTRATIVE TARGET UNITS (ATUS)

for Constructing Appropriation Limitation (LIM) Codes

		ATU
D1	Boston, MA	01
D5	Portsmouth, VA	05
D7	Miami, FL	07
D8	New Orleans, LA	08
D9	Cleveland, OH	09
D11	Alameda, CA	11
D13	Seattle, WA	13
D14	Honolulu, HI	14
D17	Juneau, AK	17
MLC – Atlantic	Portsmouth, VA	32
MLC – Pacific	Alameda, CA	33
CG Finance Center	Chesapeake, VA	36
National Strike Force & NSFCC		58
NPFC	Arlington, VA	72
CG Headquarters		99

APPENDIX B:
OPFAC NUMBERS

for Use as Cost Center in Account Lines

DISTRICT OFFICES:	OPFAC #	OTHER UNITS	OPFAC #
D-1 Boston	71101	NPFC	74100
D-5 Portsmouth	71105	MLC LANT	75130
D-7 Miami	71107	MLC PAC	75160
D-8 New Orleans	71108		
D-9 Cleveland	71109	NSFCC	34359
D-11 Alameda	71111	Atlantic Strike Team	34361
D-13 Seattle	71113	Gulf Strike Team	34340
D-14 Honolulu	71114	Pacific Strike Team	34360
D-17 Juneau	71117		

CG FOSCs (Sectors unless noted)	OPFAC #	CG FOSCs (Sectors unless noted)	OPFAC #
Anchorage	37380	Mobile	37240
Baltimore	37060	Morgan City (MSU)	33272
Boston	37010	New Orleans	33292
Buffalo	37210	New York	37040
Charleston	37090	North Carolina	37080
Chicago (NOT FOSC)	----	North. New England	37000
Cleveland (NOT FOSC)	----	Ohio Valley	37200
Corpus Christi	37180	Paducah (NOT FOSC)	----
Delaware Bay	37050	Pittsburgh (MSU)	33256
Detroit	37220	Port Arthur (MSU)	33274
Duluth (MSU)	33262	Portland, OR	37310
Galveston (MSU)	33277	Providence (MSO)	33286
Guam	37350	San Diego	37250
Hampton Roads	37070	San Francisco	37270
Honolulu	37340	San Juan	37120
Houston/Galveston	37170	Sault Ste Marie	37230
Huntington (NOT FOSC)	----	Savannah (MSU)	33264
Jacksonville	37100	Seattle	37320
Juneau	37360	St. Petersburg	37130
Lake Michigan	37240	Toledo (NOT FOSC)	----
Los Angeles/Long Beach	37260	Sector Upper Miss. River	37390
Long Island Sound	37030	Valdez (MSO)	33283
Lower Miss. River	37190	Wilmington (MSU)	33269
Miami	37110		

APPENDIX C:
SELECTED OBJECT CLASS CODES

(From Appendix F of the FINCEN SOP)

Recommended Codes

1181	Reimbursements to Other Agencies
2100	CONUS Travel - Site Visit - Ops Travel
2110	OVERSEAS Travel - Site Visit - Ops Travel
2170	Lease of aircraft
2171	Lease of vehicle - government
2172	Lease of vehicle - commercial
2204	Rental of trucks
2521	Contracts - DOD
2522	Contracts – OGA (USE FOR PRFAs)
2523	Contracts - Other
2656	Marine Environmental Response Equipment
2664	Other Documents
2669	Safety Supplies
2684	Telephone Supplies
2696	Other Supplies
4202	Indemnities & Claims
4204	Other Indemnities & Claims

Note: These object class codes are often used for pollution cases. If a transaction does not fit one of these, the full list available to the Coast Guard is in Appendix F of the FINCEN SOP.

APPENDIX D:
DOCUMENT TYPES

For Use in Document Control Numbers

01 – Appropriation
02 - Apportionment
03 - Non expenditure transaction
04 - Allotment (Funds)
05 - Allotment (Contract
    Liquidation Authority)
06 - HQ program plan
08 - Project Authorization
09 - Activity Plan
11 - TAD/TDY/Local Travel Orders
12 - PCS Travel Orders
13 - Continuous Travel Orders
14 - GTR & GTA (PCS & TAD)
15 - GBL (PCS & TAD)
17 - Household Goods Shipments
19 - Miscellaneous Obligations
20 - Cash Purchases
21 - Procurement Requests (Brown Sheets)
22 - Purchase Order/Invoice/Voucher
    (SF-44)
23 - Purchase Order / Delivery Order
24 - Contracts
26 - PO Dining Facility (food only)
27 - Auxiliary Patrol Orders
28 - ISSA-MIPR-IAG, UNICOR
30 - Training
31 - Industrial Service Order
32 - Credit Cards, Express Shipments
33 - Miscellaneous Costs, etc.
34 – PRFAs*, GSA Job Order - RWA
    (bldg. repair)
35 - ARMS (MILSTRIP), SERVMART
    OGA Bills (SF-1080)

    Aviation fuel, etc.
37 - Printing & Pubs (DOD/GSA/GPO)
    Medical Payments (NIPS)
38 - Blanket Purchase Agreement
39 - IPAC
40 - Real Property Leases
44 - Utilities / Electric
45 - Utilities / Commercial Telephone
46 - Utilities / Water
48 - GSA Vehicle Charges
49 - Utilities - Natural Gas
51 - Reimbursable Overtime for Marine
    Inspection
54 - Reimbursable Marine Vessel O/T
    Adjusting Journal Entry (FINCEN)
60 - Limited Pay Ability
62 – Reissue of Cancelled check (SF 1098)
66 - Collections -- Check
66 – IPAC Credit, Administrative Offset
68 - Collections - Debit Voucher
71 - Reserve Orders:
    IADT, Emergency Involuntary Recall
    ADSW-AC/RC >/= 140 Days
    Voluntary Recall >/= 140 Days
72 - Reserve Orders:
    ADT-AT/OTD
    ADSW-AC/RC </ = 139 Days
    Voluntary Recall </= 139 Days
    ADSW-AC Reimb. by Other Agency
78 - Adjustment entries (FINCEN)
87 - Discounts lost
88 - Discounts lost - cost effective

Source: Based on Appendix G to the FINCEN SOP
* Added March 2007

APPENDIX E:
PROCUREMENT SITE CODES

For Use in OPA, CERCLA, & Disaster/ESF-10 Document Control Numbers

23	CG HQ
24	CCGD1
26	National Strike Force & NSFCC
27	CCGD5
28	CCGD7
29	CCGD8
30	CCGD9
31	CCGD11
33	CCGD13
34	CCGD14
35	CCGD17
41	USCG Reserve Training Center Yorktown
46	NPFC
84	MLCLANT(fcp)
89	MLCPAC

See FINCEN SOP, Appendix H, for additional codes (ISCs, CEUs, & other USCG units).

APPENDIX F:
NPFC SPECIAL PROGRAM ELEMENT CODES

For Use in OPA, CERCLA, & Disaster/ESF-10 Document Control Numbers Only

X1   District-1 Office, Boston
XB   Sector Boston
XE   Sector Long Island Sound
XD   Sector New York
XA   Sector Northern New England
XC   MSO Providence

X5   District-5 Office, Portsmouth
XM   Sector Baltimore
XP   Sector Delaware Bay
XN   Sector Hampton Roads
XK   Sector North Carolina
XQ   MSU Wilmington

X7   District-7 Office, Miami
XV   Sector Charleston
XS   Sector Jacksonville
XG   Sector Key West
XR   Sector Miami
XW   Sector San Juan
XU   MSU Savannah
XT   Sector St. Petersburg

Y8   District-8 Office, New Orleans
YX   MSO Corpus Christi
YW   MSU Galveston
XY   Sector Houston-Galveston
XJ   Sector Lower Mississippi River
YV   Sector Mobile
YY   MSU Morgan City
YZ   Sector New Orleans
XH   Sector Ohio Valley
XK   MSO Paducah
YU   MSO Port Arthur
XF   Sector Upper Miss. River

Y9   District-9 Office, Cleveland
YT   Sector Buffalo
YQ   Sector Detroit
YP   MSU Duluth
YN   Sector Lake Michigan
YK   Sector Sault Ste. Marie

Y1   District-11 Office, Alameda
YA   Sector Los Angeles/Long Beach
YB   Sector San Diego
YC   Sector San Francisco

Y3   District-13 Office, Seattle
YD   Sector Portland, OR
YE   Sector Seattle

Y4   District-14 Office, Honolulu
XX   Sector Guam
YF   Sector Honolulu

Y7   District-17 Office, Juneau
YH   Sector Anchorage
YG   Sector Juneau
YJ   MSO Valdez

XZ   NPFC

E1   NSFCC
E2   AST
E3   GST
E4   PST

__NPFC Use Only__   *X2 Site Specific IAG with EPA Region*
                                      X3 NRDA Initiate Agreement
                                      X4 State Access Cooperative Agreement
                                      X6 NRD Claims payments & costs

APPENDIX G:
NPFC PROJECT NUMBER CONSTRUCTION

1. <u>FEDERAL PROJECT NUMBERS</u> **FOSC Oil Spill Removal**

   A) USCG FOSC (Coastal Zone):

   $$\begin{array}{ccc} \text{X} & \text{XX} & \text{XXX} \\ (1) & (2) & (3) \end{array}$$

(1)	District Identifier	1 character	District issuing the FPN (See table below)
(2)	Fiscal Year	2 digits	FY the case began & FPN was established
(3)	Sequence #	3 characters	Sequence # of the incident in that district for that FY

   DISTRICT ID

D-1	Boston, MA	B
D-5	Portsmouth, VA	P
D-7	Miami, FL	M
D-8	New Orleans, LA	N
D-9	Cleveland, OH	G
D-11	Alameda, CA	A
D-13	Seattle, WA	S
D-14	Honolulu, HI	H
D-17	Juneau, AK	J
EPA		E. (began 2002 when CANAPS started)

   B) EPA FOSC (Inland Zone):

   In FY-2002 (CANAPS launched), EPA project numbers begin with "E".

   $$\begin{array}{cccc} \text{E} & \text{XX} & \text{X} & \text{XX} \\ (1) & (2) & (3) & (4) \end{array}$$

(1)	Identifier	1 character	Always E (for EPA)
(2)	Fiscal Year	2 digits	FY the case began & FPN was established
(3)	EPA Region	1 digit	Identifier for EPA Region (See table below)
(4)	Sequence #	1 digit	Sequence # of the incident in the respective USCG District for that year.

EPA Region Identifiers					
Region 1	Boston, MA	1	Region 6	Dallas, TX	6
Region 2	New York ,NY	2	Region 7	Kansas City, KS	7
Region 3	Philadelphia, PA	3	Region 8	Denver, CO	8
Region 4	Atlanta, GS	4	Region 9	Alameda, CA	9
Region 5	Chicago, IL	5	Region 10	Seattle, WA	0

2. <u>OPA CLAIMS PROJECT NUMBERS</u> **Oil Fund Claim(s) Paid by NPFC** (1993 & after)

<div align="center">

9   XX   XXX
(1)   (2)   (3)

</div>

(1)   Identifier   1 character   Always 9 for a claim(s)-only incident

(2)   Fiscal Year   2 digits   FY the first claim was received for the incident

(3)   Sequence #   3 characters   Sequence # of the incident for that FY, established in
                                              the Claims Processing System (CPS) and NPFC
                                              Oracle Project Accounting (PA)

3. <u>CERCLA PROJECT NUMBERS</u>   **CG FOSC HAZCHEM Response** (1994 & after)

<div align="center">

C   XX   XXX
(1)   (2)   (3)

</div>

(1)   Identifier   1 character   Character "C" signifies a CERCLA incident

(2)   Fiscal Year   2 characters   FY the case began & CPN was established

(3)   Sequence #   3 characters   Sequence # of the incident for that FY

4. <u>DISASTER PROJECT NUMBERS</u> **CG Response to oil and hazardous materials
   incidents under ESF-10 of the National Response Plan (Stafford Act Funds)**

<div align="center">

D   XX   X   X   X
(1)   (2)   (3)   (4)   (5)

</div>

(1)   Identifier   1 character   Character "D" signifies a Disaster incident

(2)   Fiscal Year   2 characters   FY the case began & DPN was established

(3)   Disaster Identifier   1 character   Sequential for FY (A, B, C, etc.)

(4)   State Identifier   1 character   Sequential for specific disaster (A, B, C, etc.)

(5)   Mission Assignment   1 character   Sequential for specific state (1, 2, 3, etc.)
      Identifier

5. <u>STRIKE TEAM CERCLA PROJECT NUMBERS</u> **USCG NSF Strike Team Support to an EPA FOSC for CERCLA response only (1999 & after)**

$$
\begin{array}{cccc}
\textbf{C} & \textbf{XX} & \textbf{X} & \textbf{XX} \\
\textbf{(1)} & \textbf{(2)} & \textbf{(3)} & \textbf{(4)}
\end{array}
$$

(1)	Identifier	1 character	Character "C" signifies a CERCLA incident
(2)	Fiscal Year	2 characters	FY the case began & CPN was established
(3)	Strike Team Identifier	1 character	A = Atlantic Strike Team G = Gulf Strike Team P = Pacific Strike Team
(4)	Sequence #	2 characters	Sequence # of the incident for the respective Strike Team for that FY

6. <u>OLD FEDERAL PROJECT NUMBERS</u> **FOSC OIL SPILL REMOVAL ACTIONS (1984-1998)**

$$
\begin{array}{ccc}
\textbf{XX} & \textbf{X} & \textbf{XXX} \\
\textbf{(1)} & \textbf{(2)} & \textbf{(3)}
\end{array}
$$

(1)	District Identifier	2 characters	District Issuing the FPN (see below)
(2)	Fiscal Year	1 character	FY the case began & FPN was established
(3)	Sequence #	3 characters	Sequence # of the incident in the respective district for that FY

DISTRICT ID NUMERALS		
CCGD1	Boston, MA	01
CCGD2	St. Louis, MO	02 (Closed FY 1994)
CCGD3	New York, NY	03 (Closed FY 1986)
CCGD5	Portsmouth, VA	05
CCGD7	Miami, FL	07
CCGD8	New Orleans, LA	08
CCGD9	Cleveland, OH	09
CCGD11	Long Beach CA	11
CCGD12	San Francisco, CA	12 (Closed FY 1994)
CCGD13	Seattle, WA	13
CCGD14	Honolulu, HI	14
CCGD17	Juneau, AK	17