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# GUIDANCE FOR USE OF THE OIL SPILL LIABILITY TRUST FUND

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# GUIDANCE FOR USE OF THE OIL SPILL LIABILITY TRUST FUND

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# ACRONYM LIST

| | |
|---|---|
| AOC | Acknowledgment of Completion |
| BOA | Basic Ordering Agreement (Coast Guard) |
| CFMC | Cincinnati Financial Management Center (EPA) |
| CWA | Clean Water Act |
| DOT | Department of Transportation |
| EEZ | Exclusive Economic Zone |
| EO | Executive Order |
| ERRS | Emergency and Rapid Response Services |
| FAN | Fixed Account Number |
| FPN | Federal Project Number |
| FTE | Full-Time Equivalent |
| IAG | Inter-Agency Agreement |
| IFMS | Integrated Financial Management System |
| MARS | Management Accounting Reporting System |
| MOU | Memorandum of Understanding |
| NCP | National Oil and Hazardous Substances Pollution Contingency Plan |
| NPFC | National Pollution Funds Center |
| NRDA | Natural Resources Damage Assessment |
| OERR | Office of Emergency and Remedial Response |
| OPA | Oil Pollution Act of 1990 |
| OPAC | On-Line Payment and Collection System |
| OSC | On-Scene Coordinator |
| OSLTF | Oil Spill Liability Trust Fund |
| OSWER | Office of Solid Waste and Emergency Response |
| PO | Project Officer |
| POLREP | Pollution Report |
| PRP | Potentially Responsible Party |
| PRFA | Pollution Removal Funding Authorization |
| RCMS | Removal Cost Management System |
| REAC | Response Engineering and Analytical Contract |
| RRT | Regional Response Team |
| SPCC | Spill Prevention Control and Countermeasure |
| START | Superfund Technical Assessment and Response Team |
| TDD | Technical Direction Document |
| TOPS | Technical Operating Procedures (Coast Guard) |
| USCG | United States Coast Guard |
| USEPA | United States Environmental Protection Agency |

# INTRODUCTION

## *PURPOSE*

This guidance document has been prepared to assist On-Scene Coordinators (OSCs) and financial management personnel in accessing and using the Oil Spill Liability Trust Fund (OSLTF) in order to conduct oil pollution removal actions under Section 311(c) of the Clean Water Act (CWA) and Section 1012 of the Oil Pollution Act of 1990 (OPA), and fully accounting for OSLTF funds. It will provide assistance to those responsible for:

- Initiating an oil pollution removal action by accessing the OSLTF;
- Managing and tracking finances throughout the response, and;
- Providing cost documentation of oil pollution removal costs to the EPA Cincinnati Financial Management Center (CFMC) and the U.S. Coast Guard National Pollution Funds Center (NPFC).

This document details the requirements and procedures for use of the OSLTF that are described in the Memorandum of Understanding between the U.S. Environmental Protection Agency and the U.S. Coast Guard for use of the Oil Spill Liability Trust Fund (MOU), including the requirement to provide final cost documentation to the NPFC no later than 90 days following receipt of final contractor invoice or payment of final EPA travel vouchers for the response.

## *AUTHORITY*

The Oil Pollution Act of 1990 (OPA) was enacted to augment the authorities and requirements under CWA, in response to the need for expanded legislation to govern the discharge or substantial threat of discharge of oil into the navigable water, adjoining shorelines, and exclusive economic zone of the United States. OPA and the CWA provide a comprehensive removal, liability and compensation framework for oil pollution that affects or threatens the waters of the United States, its adjoining shorelines, and the exclusive economic zone. Congress designated the OSLTF as a funding source to execute the Statute. The OSLTF pays for oil spill cleanups and damages in cases where the responsible party cannot or will not pay for the cleanup.

In Executive Order (EO) 12777, the President directed the U. S. Coast Guard (USCG) to manage the OSLTF. In response to this fiduciary responsibility, the National Pollution Funds Center (NPFC) was established within the USCG to administer disbursement of OSLTF money and the process of recovering the costs of oil spill removals from responsible parties. Cost recovery actions are initiated and conducted by the NPFC. EPA does not pursue cost recovery for oil spill

removal actions. Cost documentation provided by EPA OSCs for responses to inland oil spills are the basis for subsequent cost recovery efforts by the NPFC.

The National Oil and Hazardous Substances Pollution Contingency Plan (40 CFR 300), or NCP, contains details for implementing removal actions under OPA and the CWA and discusses the role of the OSC. Under EO 12777, the EPA is responsible for responding to oil discharges or substantial threats of discharge in the inland zone of the U.S. as defined in the NCP. The USCG is responsible for responding in the coastal zone. Regional and Area Contingency Plans document the specific boundaries of these zones.

## *EPA OIL FUNDING MECHANISMS*

### EPA Oil Appropriation

EPA receives an oil program appropriation each year from Congress. The appropriation provides funds to support EPA's oil spill prevention and preparedness activities and associated oil program administrative costs. Activities such as Facility Response Plan review, Spill Prevention, Control, and Countermeasures regulations and inspections, Area Contingency Plan development, etc., are funded under EPA's oil appropriation.

### The Emergency Fund

Annually, $50 million is apportioned from the OSLTF for the Emergency Fund to fund federal and state oil pollution removal activities and initiation of natural resources damage assessments. The annual $50 million apportionment is added to the existing Emergency Fund balance, so the total amount available for oil pollution removal activities can exceed $50 million.

EPA accesses the Emergency Fund of the OSLTF through reimbursable Inter-Agency Agreements (IAGs). At the beginning of each fiscal year, the EPA and NPFC execute a national, multi-incident IAG to provide funding for EPA activities in conducting incident-specific oil pollution removal actions. The Headquarters Office of Emergency and Remedial Response (OERR) coordinates regional estimates of oil pollution removal funding requirements each fiscal year for both intramural and extramural costs. Once the regional estimates have been received and compiled, OERR forwards the request for total funding to the NPFC, who initiates the IAG.

For certain removal actions, an incident-specific IAG may be executed. The NPFC may request that an incident-specific IAG be used when removals are lengthy or large ceiling amounts are anticipated. An incident-specific IAG is negotiated directly between the Regional Program Office and the NPFC.

Funding from the multi-incident IAG or incident-specific IAGs with the NPFC can only be used for incident-specific oil pollution removal activities for which there is a Federal Project Number (FPN) issued by the Coast Guard.

## *ROLES AND RESPONSIBILITIES*

The following roles and responsibilities are presented as a framework to meet the requirements for oil pollution removal funding and cost documentation. Specific roles and responsibilities among financial management and program offices and personnel within the regions may differ from those outlined below.

### Regional Program Personnel

EPA regional Superfund/Oil program personnel and OSCs have responsibility for initiating and conducting oil pollution removal actions, managing use of OSLTF funds, and documenting all incident-specific OSLTF costs. Specifically, the responsible OSC or regional program person must:

- Obtain an FPN and site ceiling from the appropriate Coast Guard District Office when initiating an oil response.
- Ensure that adequate funds are available in the Regional allocation of the national multi-incident IAG for oil spill response emergencies.
- Negotiate incident-specific IAGs with the NPFC when appropriate for large ceiling or long-term removals.
- Request account numbers from CFMC at the beginning of an oil spill response.
- Track all costs incident-specifically, using the appropriate account number for each removal action.
- Provide Pollution Reports (POLREPS) to USCG District Office and NPFC at response initiation and regularly throughout the response.
- Assemble cost documentation packages on each oil pollution incident and send copies to the CFMC and NPFC.
- Retain complete case documentation (POLREPS, log books, pictures, etc.) of an oil spill and provide copy to NPFC if requested.

**Regional Financial Management Personnel**

EPA regional financial management personnel generally support OSCs in assembling accurate and complete cost documentation. The role of regional financial management personnel is to:

- Provide copies of timesheets, travel authorizations, travel vouchers and receipts, upon request by the OSC.
- Provide financial reports upon request by the OSC.
- Make accounting adjustments in IFMS as necessary to support accurate billing for reimbursement and cost recovery.

**Cincinnati Financial Management Center**

The CFMC is responsible for ensuring that EPA provides accurate and complete cost documentation and that EPA is properly reimbursed by NPFC for incident-specific oil pollution removal costs. To accomplish this, CFMC will:

- Issue incident-specific account numbers for oil pollution removal actions when requested by the OSC.
- Perform reconciliations on cost documentation packages provided by OSCs and ensure proper cost documentation is provided to NPFC for reimbursement and cost recovery.
- Request that the OSC initiate changes and corrections to cost documentation packages, as necessary for reconciliation and billing.
- Provide billing summaries to the NPFC with total reconciled incident-specific costs.
- Initiate and process reimbursement for EPA response costs from USCG via U.S. Treasury's On-line Payment and Collection System (OPAC).
- Retain the final cost documentation package used for billing and reimbursement, with supporting documentation of reconciliations and corrections.
- Provide information and training to regional personnel on oil spill response financial management.
- Review and comment on oil spill response funding policies and procedures .

**Office of Emergency and Remedial Response**

OERR is responsible for overseeing the Oil Program, including oil spill response, and ensuring that the Regions have adequate resources and guidance for conducting oil spill response. Specifically, OERR will:

- Coordinate regional budget requests for the annual multi-incident IAG.
- Negotiate the annual multi-incident IAG with the NPFC and provide the Project Officer for managing the IAG.
- Request amendments to the multi-incident IAG as necessary to ensure adequate funding for regional response needs.
- Negotiate memoranda of understanding or other agreements with USCG for use of the OSLTF.
- Provide guidance and policy relating to oil response activities and use of the OSLTF.
- Oversee cost documentation performance of Regions.

# INITIATING THE REMOVAL ACTION

## *ACCESSING THE FUND*

A Federal Project Number (FPN) and project ceiling must be obtained for each oil pollution removal action that requires the expenditure of funds from an IAG with the NPFC. This includes actions where only technical assistance support is tasked to respond and/or where EPA is providing oversight, monitoring or is directing the response.

To initiate funding for an oil pollution removal action, the OSC must contact the appropriate USCG District Office to obtain an FPN and an approved project ceiling no later than conclusion of the preliminary assessment described in the NCP (40 CFR 300.305). This is usually done by telephone. An oil pollution removal project ceiling is the total amount in expenditures from the Emergency Fund of the OSLTF that is authorized to be incurred for incident-specific oil pollution removal activities.

For long-term removals, the USCG District Office will normally approve a ceiling amount for only the first year's estimated costs of the removal. A ceiling increase must be obtained annually thereafter for each coming year's estimated costs.

Below is a sample Project Ceiling Request Worksheet that the OSC may use for estimating project costs. When estimating costs for a project ceiling, OSCs must take into account the following cost categories:

- Extramural Costs These include all support and cleanup contractor costs payed by EPA, including START, REAC, ERRS, and USCG BOA contracts. To allow for unforseen extramural expenses, OSCs may include a 20 percent contingency.

- Intramural Costs These include all reimbursable EPA direct costs, such as incident-specific salary costs for EPA personnel not charging to an Oil Fixed Account Number (FAN), overtime or other premium pay for all EPA personnel , travel, and equipment usage (such as costs for EPA or GSA-owned vehicles). Costs for regular time for Oil FAN personnel are not included in the ceiling. OSCs should not include any indirect intramural costs in their project ceilings until an indirect rate has been determined by EPA.

- Reportable Costs These include other agency response costs not paid by EPA, but which are paid directly by the NPFC from the Emergency Fund of the OSLTF. These costs must be tracked against the ceiling and reported for cost recovery purposes, and include USCG Strike Team costs, USCG Central Oil Identification Lab costs, or costs

for other agency support if funded through a Pollution Removal Funding Agreement (PRFA). State and local government response costs, if directed by the OSC and funded through a PRFA, must also be included.

Do not include costs of trustee agencies for Natural Resources Damage Assessment (NRDA) initiation or third party claims for oil pollution damages in the project ceiling. NRDA initiation costs and third party claims are funded separately by the NPFC.

If an FPN is opened for an anticipated oil spill removal action and after investigation it is determined that no federal action is necessary, the OSC must notify the appropriate USCG District Office that no costs from the OSLTF Emergency Fund were incurred, nor will any costs be billed under an EPA/USCG IAG, and request that the FPN be closed. The EPA Cincinnati Financial Management Center and the NPFC must also be notified of the request for FPN closure.

## PROJECT CEILING REQUEST WORKSHEET

### I. Extramural Costs

| | |
|---|---|
| Technical Support Contractor (START, REAC, etc.) | _____ |
| Cleanup Contractor (ERRS, BOA, etc.) | _____ |
| Total Contractor Costs | _____ |
| 20% Contractor Contingency | _____ |
| Total Extramural | _____ |

### II. Intramural Costs

| | |
|---|---|
| EPA Reimbursable Labor Costs | _____ |
| Travel | _____ |
| EPA Equipment | _____ |
| Total Intramural | _____ |

### III. Non-EPA Reportable Costs

| | |
|---|---|
| USCG Strike Team | _____ |
| Other (USCG Oil Lab, PRFAs, etc.) | _____ |
| Total Reportable | _____ |

**TOTAL ESTIMATED PROJECT CEILING** _____

## *OBTAINING INCIDENT-SPECIFIC ACCOUNT NUMBERS*

After obtaining an FPN, the OSC must contact the Cincinnati Financial Management Center (CFMC) to obtain incident-specific account numbers. CFMC issues two account numbers for each oil pollution removal action; an incident-specific reimbursable account number and an incident-specific non-reimbursable account number. All costs associated with the removal must be tracked using the correct incident-specific account number. The appropriate EPA incident-specific account number must be used on all extramural funding or tasking documents (Delivery Orders, Technical Direction Documents, etc.) and on all travel authorizations and payroll distribution time sheets, etc. that are associated with the removal.

**Reimbursable Account Number**

The reimbursable account number is for removal costs that are chargeable to a reimbursable IAG with the NPFC. Reimbursable removal costs include the following cost categories:

- Personnel labor costs for non-oil Fixed Account Number (FAN) personnel. This may include OSC labor costs and costs of other personnel providing incident-specific response support, such as attorney support from Office of Regional Counsel or support from financial management personnel for cost documentation;
- Premium pay (overtime, hazardous duty pay, etc) for all personnel;
- Personnel travel costs;
- Contractor costs;
- Other direct EPA costs, including use of government equipment.

**Non-Reimbursable Account Number**

The only costs charged to the non-reimbursable account number are response costs for the regular hours of oil FAN personnel (personnel who are normally paid from the EPA Oil Appropriation). These costs are not charged to a reimbursable IAG with the NPFC, but they must be tracked incident-specifically for NPFC cost recovery purposes.

Detail on cost monitoring and documentation procedures is provided in the Cost Documentation section of this guidance. Detail on the oil spill account code structure is provided in Appendix A.

## *FUNDING THE REMOVAL ACTION*

The OSC must provide regional budget personnel with the spill name, FPN, EPA reimbursable account number and Project Ceiling, as approved by the USCG District Office. The OSC must coordinate with regional budget personnel to ensure that funding is available for all reimbursable response costs. Funding will originate from either the regional allocation of the national multi-incident IAG, or a regional incident-specific IAG.

### Multi-incident IAG

Each Region receives an allocation from the annual national multi-incident IAG, based on the Region's estimated annual needs for oil pollution removal actions. This allocation provides the Regions with available funds for oil pollution removal emergency response. If additional Regional funding from the multi-incident IAG is needed during the fiscal year the IAG Project Officer at EPA Headquarters may request an amendment to the IAG from the NPFC, or may coordinate with the Regions to reallocate funds among Regional accounts. Also, a small contingency is allocated to Headquarters from the IAG, which may be transferred to Regions for emergencies. If a Region requires additional funding from the multi-incident IAG during the fiscal year, the Region should immediately contact the IAG Project Officer at EPA Headquarters or the appropriate OERR Regional Center contact.

### Incident-specific IAG

For costly or long-term oil pollution removal actions where there is sufficient time to execute an incident-specific IAG, the Regions are encouraged to do so in order to conserve funding in the multi-incident IAG for emergency response actions. Also, the NPFC may request that the response be funded through an incident-specific IAG when any of the following conditions are met:

- The OSC estimates that the removal will continue beyond two years from issuance of the FPN.
- The OSC estimates that after the first year of the removal an additional $100,000 or more will be required to complete the project.
- The removal involves construction of facilities or other improvements to real property.

An incident-specific IAG is negotiated directly between the EPA regional program office and the NPFC. The OSC must coordinate with the NPFC Case Officer on the development and approval of the IAG.

To expedite the processing of an incident-specific IAG, the following procedure is suggested:

- The OSC informs the NPFC Case Officer of the need for incident-specific funding and alerts the Case Officer that EPA will be providing the NPFC with a completed IAG form for NPFC review and approval. The OSC should also inform the Case Officer of any timing needs with respect to funding approval.

- The regional program and/or grants office prepares the EPA IAG form 1610-1 to ensure that complete and accurate information pertaining to the incident is included. The IAG form must include budget categories for personnel, travel and contracts.

- Once the IAG form has been completed, the regional program office should send the IAG to the NPFC IAG Project Officer (USCG/NPFC (CF-1), 4200 Wilson Blvd., Suite 1000, Arlington, VA 22203) with a copy to the NPFC Case Officer. Include any other relevant materials, such as a Long-Term Removal Plan described on page 16 of this document.

- The NPFC will provide signature first since they are providing the funds. The IAG form should not be signed by EPA until returned by the NPFC with appropriate approval/signature.

- Upon receipt of the NPFC-approved IAG, the regional program office will send the IAG through its regional IAG process for EPA approval. Coordination with the regional grants office is encouraged. The grants office should be alerted that this is a funds-in agreement for emergency removal action and that it must be expedited to minimize oil pollution damage.

## *INITIAL POLREP*

The OSC is required to document the oil pollution removal action with a POLREP consistent with the NCP (40 CFR 300.135(m)). In addition to the regular distribution used for CERCLA removal POLREPs, Oil POLREPs must also be distributed to the NPFC Case Officer and the USCG District Office.

Oil pollution removal action POLREPS are similar to those used for CERCLA removal actions, but with a few additions. Additional information is necessary because an Oil POLREP also serves to keep the USCG District Office and NPFC Case Officer informed of the response and apprised of issues with respect to cost recovery and third party claims. The initial POLREP should be as comprehensive as possible. In addition to background and incident information, the initial POLREP must;

- document the discharge or substantial threat of discharge of oil to navigable waters of the U.S., the adjoining shorelines, or the exclusive economic zone. The POLREP must identify the affected navigable waterway and specify whether oil has discharged to or poses a substantial threat of discharging to the navigable waterway. If there is a substantial threat of oil impacting a navigable waterway, the POLREP should describe the circumstances under which a discharge would occur and the means by which oil would enter the navigable waterway.

- provide information on the source of the discharge or threat of discharge, where possible and appropriate. The NPFC is responsible for claims and cost recovery, and will notify the potentially responsible party for EPA-lead oil spill removals following receipt from the OSC of the potentially responsible party's identity and address. If the source of the discharge is unknown, the POLREP should describe what information may be required in order to identify the responsible party(ies) (i.e., review of oil well ownership records, title and deed searches, property boundary surveys, etc.).

- provide information on the potential for third party claims as a result of oil pollution damage, where possible and appropriate. (Note: Upon request of the OSC and contingent upon availability, an NPFC Claims Officer will go to the scene of a removal to assist the OSC in evaluating the potential for claims and in identifying sources and potentially responsible parties.)

- provide information on potential damage to natural resources. (Note: This does not take the place of the requirement for Natural Resources Trustee notification.)

- provide cost information that is available at the time the initial POLREP is developed. The cost data should include any planned obligations against the ceiling in addition to any actual expenditures.

## CHECKLIST FOR INITIATING RESPONSE

- ___ *Contact the appropriate USCG District Office to obtain the FPN and to obtain approval for Project Ceiling.*

- ___ *Obtain reimbursable and non-reimbursable account numbers from CFMC - Natalie Koch at (513) 366-2062 or Connie Ely at (513)-366-2075).*

- ___ *Coordinate with budget personnel to ensure that funding is available from either multi-incident or site-specific IAG.*

- ___ *Send initial POLREP to Regional Management, NPFC Case Officer and USCG District Office. In addition to background and incident information, the initial POLREP must:*

  - ___ *document the discharge or substantial threat of discharge of oil to navigable waters of the U.S., the adjoining shorelines, or the exclusive economic zone.*

  - ___ *provide information on the source of the discharge or threat of discharge, where possible and appropriate.*

  - ___ *provide information on the potential for third party claims as a result of oil pollution damage, where possible and appropriate.*

  - ___ *provide information on potential damage to natural resources.*

  - ___ *provide cost information that is available at the time the initial POLREP is developed*

# DURING THE REMOVAL ACTION

## *RESPONSE SUPPORT*

For necessary oil spill removal support OSCs may utilize the EPA technical support and cleanup contractors normally available for CERCLA emergency response (START, ERRS, etc.), provided that the contract scope-of-work and capacity includes provision for oil pollution removal support. In addition to these services, OSCs may obtain response support for oil pollution removals by accessing USCG Basic Ordering Agreements (BOAs), or by accessing State or local government services using a Pollution Removal Funding Authorization, as described below:

### U.S. Coast Guard Basic Ordering Agreements (BOAs)

USCG BOAs are an acquisition vehicle issued by the USCG for emergency oil spill cleanup, under which EPA has ordering authority. BOAs can be used only for emergency oil pollution removal actions. EPA OSCs may initiate work under a BOA up to $25,000 by issuing an Authorization to Proceed, but must contact the responsible EPA regional Contracting Officer as soon as possible to confirm the contractual obligation via issuance of a Delivery Order. Only Contracting Officers are authorized to issue Delivery Orders against the BOAs. For more detail on use of the BOAs, see Appendix 9 of the MOU between EPA and the USCG on Use of the Oil Spill Liability Trust Fund, guidance issued by the Office of Acquisitions Management, or contact your Regional Contracting Officer.

### Pollution Removal Funding Authorizations (PRFAs)

If an OSC requires the services of another government agency (Federal, State, or local) for an EPA-lead oil removal action, and an applicable Interagency agreement with that organization has not been executed, the EPA OSC may execute a PRFA. The PRFA is an acquisition tool provided by the NPFC which may be used by OSCs to quickly obtain services needed from other government agencies.

There are two types of PRFA forms, one for Federal agencies and one for non-Federal agencies. Examples of these forms are provided in Appendix B of this document. The PRFA may not be used by the OSC to obtain goods or services directly from private individuals, groups, or companies.

The PRFA commits the OSLTF to payment, via reimbursement, of costs incurred for oil pollution removal activities undertaken by another government agency under the direction of the OSC. Where a PRFA is used, the other agencies will be reimbursed directly by the NPFC. Under the terms of a PRFA, an OSC may agree to forward reimbursement requests from another government agency for costs incurred in providing any agreed upon removal services and assistance which are consistent with the National Contingency Plan (NCP).

The OSC and other government agency must agree upon and document the specific goods and services to be provided by developing an estimate of the total anticipated costs, with line item breakdown of the principal expense categories. The PRFA may be amended by the OSC with concurrence from the NPFC case officer. Additional assistance on the use of PRFAs may be obtained from the NPFC Case Officer.

## *COST MONITORING/REPORTING*

It is very important that the OSC keep careful records of the events associated with the discharge and removal. Once the removal activities have begun, the OSC should complete POLREPS throughout the removal to keep the USCG District Office and NPFC apprised of the response progress and ensure that response activities are being managed within the project ceiling. Every POLREP should show the financial status of the removal; current ceiling, costs to date, and an estimate of other obligations to date. If POLREPs are done on an infrequent basis for long-term actions, the OSC must keep the USCG District Office and NPFC apprised on a regular basis of response activities and expenditures by other means, such as via telephone.

It is strongly recommended that OSCs compile costs and supporting documentation during the course of the removal action. Diligence in maintaining accurate cost documentation throughout the removal will minimize the burden of fulfilling the cost documentation requirements at six-month intervals or once the removal action has been completed. More information on cost documentation requirements is provided in Section IV - COMPLETING THE REMOVAL ACTION.

If the OSC expects to reach the ceiling prior to the conclusion of the removal action, he or she must request a ceiling increase from the appropriate USCG District Office. Under no circumstances may the OSC obligate funds or incur costs in excess of the ceiling.

OSCs should use the Removal Cost Management System (RCMS) or other acceptable format to track, on a daily basis, costs being charged against the ceiling. The OSC may also use the services of the USCG Strike Team to track daily costs using the USCG tracking system. The major cost categories to be tracked, and sources of cost information, are summarized below:

### Cleanup Contractors (ERRS, BOA)

These costs should be documented and billed in accordance with the requirements specified in the contract used. The OSC must monitor contractor activity on a daily basis to certify that contractor services were authorized and rendered as stated. Normally, daily resource documentation forms specified in the contract will be prepared by the contractor and signed by the OSC. The cleanup contractor will prepare a detailed invoice of the actual costs incurred, which must be promptly certified by the OSC and sent to the Financial Management Division in Research Triangle Park, NC for payment.

### Technical Support Contractors (START, REAC)

When issuing tasking documents for oil spill response technical support, OSCs and/or Project Officers must make sure that a contractor cost documentation report (sometimes called a cost documentation "letter report") is requested as one of the deliverable items. These reports will be used to fulfill the requirement for EPA cost documentation where the contractor bills in summary amounts rather than on a delivery order or site-specific basis. Upon completion of work at a site, the contractor must submit a report identifying incident-specific costs. The report must include dates of contractor work performance, labor costs, travel costs, contractor purchases, G&A, overhead, base and award fee (if appropriate), total invoiced amount under this tasking and a brief description of the contractor activity performed.

### Other Agencies Costs

Other agencies' incident-specific response costs, including USCG Strike Team, USCG Marine Safety Lab, or other Federal, State or local agencies funded through an OSC-approved PRFA or otherwise paid directly by the NPFC, must be accounted for within the overall site ceiling and monitored appropriately. At the completion of the response, the other agency should provide the OSC with a summary of incident-specific costs for the response.

### EPA Intramural Costs

EPA site-specific direct hours should be tracked and updated on a pay-period basis. Once Headquarters has developed an indirect rate for oil responses, this will be used to calculate indirect costs.

## *LONG-TERM REMOVALS*

Long-term removals are characterized in the MOU as any removal that meets one or more of the following conditions:

- The OSC estimates that the removal will continue beyond two years from issuance of the FPN.
- The OSC estimates that after the first year of the removal an additional $100,000 or more will be required to complete the project.
- The removal involves construction of facilities or other improvements to real property.

Long-term removals have special requirements, including the need for a Long-Term Removal Plan, annual funding and interim cost documentation.

### Long-Term Removal Plan

The Long-Term Removal Plan provides information on the long-term response strategy and funding. The Long-Term Removal Plan should contain all resource considerations relating to the removal project from its inception to completion, including;

- Funding needs on a fiscal year basis. This is necessary to allow the NPFC to plan for future obligations against the Emergency Fund.
- If construction of facilities or improvements to real property are involved, the Plan must include detailed descriptions of structures and installed equipment, including costs associated with running and terminating the system. This is necessary to support cost recovery and to facilitate disposal of property upon removal completion.
- Disposition of property. The Plan must describe any understanding or arrangements made in advance with any other parties regarding long-term operation of the system or disposition of property.

### Annual Funding

Incident-specific IAGs normally provide funding on an annual or a fiscal year basis. For long-term removals funded under an incident-specific IAG, an additional ceiling amount will be required each year as will an amendment to the IAG. The OSC should request the additional ceiling amount for the next 12-month period from the USCG District Office, and initiate an

amendment to the IAG with the NPFC Case Officer. At this time the OSC should also update the Long-Term Removal Plan as appropriate.

## *INTERIM COST DOCUMENTATION*

In accordance with the MOU, six months from initiation of the removal action and every six months thereafter until site completion, the OSC must assemble an interim cost documentation package and forward copies to the CFMC and NPFC. The cost documentation package must contain all of the elements described in the Cost Documentation portion of this guidance for costs incurred during the six month period or that have not been provided in previous interim cost documentation submittals. The cover letter should indicate that this is interim cost documentation and that removal work is ongoing.

**CHECKLIST FOR COST MONITORING AND FINANCIAL MANAGEMENT**

- ___ *Send progress POLREPs with current financial information to NPFC Case Officer and USCG District Office.*
- ___ *Track daily project costs using the RCMS , USCG or equivalent tracking system .*
- ___ *For long-term removals, prepare Long-term Removal Plan and provide to NPFC.*
- ___ *If necessary, contact District office to request a ceiling increase and initiate an amendment to the IAG with the NPFC Case Officer.*
- ___ *Every six months, assemble interim cost documentation package and forward to CFMC and NPFC.*

# COMPLETING THE REMOVAL

At the end of the removal, the OSC must submit a final POLREP to the NPFC and USCG District Office and prepare a final cost documentation package.

## *COST DOCUMENTATION*

In order to meet the MOU requirement to provide final costs to the NPFC for reimbursement within 90 days, OSCs must submit the cost documentation package to CFMC within thirty days after receipt of final contractor invoice or receipt of payment of final EPA travel vouchers. Each cost documentation package must be forwarded to the EPA, Cincinnati Financial Management Center, Cincinnati, Ohio 45268 (ATTN: Natalie Koch). CFMC will reconcile the cost package for final costs and either forward the costs to NPFC for reimbursement or return the package for corrections.

### Cost Documentation Package Contents

The cost documentation package serves two important purposes; it provides the basis for reimbursement to EPA from the OSLTF for applicable incident-specific response costs, and it supports NPFC cost recovery from responsible parties. The cost documentation package should classify costs and provide supporting documentation for all site-specific reimbursable, non-reimbursable and reportable costs.

A cost documentation package template is included as Attachment C. A sample completed cost documentation package can be obtained by contacting the Cincinnati Financial Management Center (Natalie Koch or Connie Ely).

Final and interim cost documentation packages must include the following, as applicable:

- Summary Letter of Cost Documentation. A brief summary of cost documentation information should be included in a cover letter. This letter should be signed by the OSC. The letter should include a cost summary indicating which costs are reimbursable and which are non-reimbursable (reportable costs can be listed in the non-reimbursable column). It should provide line item costs for each major cost category (e.g., salary, travel, contractor expenses, etc.). The letter should also provide any explanations necessary and appropriate to understand any unclear cost elements or issues. Finally, this letter must indicate whether or not costs included in the package are final.

- Personnel Costs. This section should include a cover sheet summary of these costs identifying the employees' names, grades or hourly rate (including benefits), hours, appropriate subtotals, and an overall total indicating which costs are reimbursable and which are non-reimbursable. Copies of the timesheets for all employees participating in the removal should also be included; these timesheets must include the incident-specific account number(s), incident name, and hours applicable to the incident. Finally, this section should also include a MARS (Management and Accounting Reporting System) report for each pay period for all hours applicable to the incident. These payroll reports may be obtained from your Regional Financial Management Office. To obtain a sample of the a standard MARS payroll report, please contact CFMC at 513-366-2062. *(NOTE: Timesheets and payroll reports must be redacted to remove data protected by the Privacy Act, such as social security numbers.)*

- Personnel Travel Costs. Include a summary which indicates employees' name, travel authorization (TA) number, employee subtotal, and overall incident total. Documentation must include copies of each TA and liquidated travel vouchers with copies of receipts. *(NOTE: TAs, Travel vouchers, and receipts must be redacted to remove data protected by the Privacy Act, such as social security numbers.)*

- Other EPA Direct Costs. These costs might include use of EPA vehicles, other government-owned equipment, and miscellaneous purchases such as film, film processing, safety equipment, etc. Documentation for these costs should include a description of the item, unit of use (i.e., per hour or day, etc.), applicable rate (i.e., a pro-rata share of the cost for the useful life of the item chargeable on a unit basis to the incident), and the total charge. Government-owned equipment utilization should be recorded on a daily basis.

- EPA Technical Assistance Contractor Costs (START, REAC, etc.). Provide a cover sheet with site name and/or FPN, the applicable Technical Direction Document (TDD) number(s), total costs by TDD and total contractor costs. Include copies of each TDD and any amendments for contractor-related response activity at the site and copies of the Acknowledgment of Completion (AOC). Also, provide copies of contractor cost documentation reports, which must include dates of contractor work performance, labor costs, travel costs, contractor purchases, G&A, overhead, applicable base and award fee (if appropriate), total invoiced amount under this tasking and a brief description of the contractor activity performed. Finally, this part of the package must include copies of all contractor billing statements which include costs by applicable TDD with the applicable line item underlined.

- Cleanup Contractor Costs (ERRS, BOA). A cover sheet should be provided with contractor name and contract number and total cleanup contractor costs. Attachments must include copies of Authorization(s) to Proceed and/or Delivery Orders. Normally, daily resource documentation forms specified by a contract will be prepared by the

contractor and should be included. A copy of each OSC-certified contractor invoice must be included in the cost documentation report. The OSC may also request that the contractor provide a summary report of the invoices provided.

- Other Government Agency Costs. Federal, State, or local agencies participating in an EPA-lead removal under the direction of an EPA OSC should document costs in accordance with the requirements specified in the applicable agreement. Where an IAG is utilized to fund another Federal agency, the EPA will reimburse the other agency and the OSLTF will reimburse EPA. Where PRFAs are utilized, other agencies will be reimbursed directly by the OSLTF. In either case, cost documentation provided by the other agencies should be included in the cost documentation package. A cover sheet should be provided that identifies these costs as reimbursable or reportable. This documentation should include: (1) copies of tasking documents issued by the OSC which describe the equipment or service provided by the other agency; and (2) copies of records detailing work performed, travel, labor, equipment, and any additional items with unit costs and subtotals for each category.

**Cost Documentation Submission Time Frames**

Timely submission of cost documentation packages is vital to the cost recovery process. Final EPA costs must be submitted to NPFC not later than 90 days following receipt of final contractor invoice or receipt of payment of final EPA travel voucher. The OSC does not have 90 days to complete the cost documentation package. OSCs are strongly advised to initiate the cost documentation process, either throughout the duration of the response, or immediately after the incident is completed.

OSCs must assemble the cost documentation package and forward copies to the CFMC and NPFC Case Officer *within 30 days* after receipt of final contractor invoice or receipt of payment of final EPA travel vouchers, whichever date applies (if a contractor was used on site, the receipt of final contractor invoice date will apply; if no contractor was used on site, the date of payment of EPA travel vouchers will apply). If, for whatever reason, the OSC is not able to provide the cost documentation package to CFMC within the above time frame, the OSC must inform CFMC of the reasons why, and indicate when the documentation package will be provided.

CFMC will reconcile the package and either forward the reconciled costs to NPFC or return the package to the OSC for corrections. If the package is returned by CFMC requesting corrections, these must be completed and forwarded to CFMC with supporting documentation within 30 days.

## CHECKLIST FOR CLOSING OUT THE PROJECT

_ *Send final POLREP to NPFC Case Officer and USCG District Office.*

_ *Prepare Cost Documentation Package (**Appendix C**) consisting of:*

- *Incident Report*
- *Project Cost Summary Sheet*
- *OSC Certification of Costs*
- *EPA Personnel Costs*
  - *Summary Sheet*
  - *Time sheets*
  - *MARS Payroll Report*
- *EPA Personnel Travel Costs*
  - *Summary Sheet*
  - *Travel Authorizations*
  - *Vouchers*
- *EPA Equipment Costs (if applicable)*
- *Contractor Costs (if applicable)*
  - *Summary Sheet*
  - *TDD(s)*
  - *AOC*
  - *Letter Report*
  - *Contractor Invoice*
- *Strike Team Costs*
  - *Include package submitted by Strike Team at completion*
- *Cleanup Contractor Costs*
  - *Authorization to Proceed*
  - *Daily Cost Forms*
  - *Contractor Invoices*
- *Other Government Agency Costs*
  - *IAG or PRFA*
  - *Summary Report of Agency activities*

_ *Send cost documentation package to the CFMC within 30 days after receipt of final contractor invoice or payment of travel voucher.*

# APPENDIX A

# OIL SPILL ACCOUNT CODE STRUCTURE

## Oil Spill Account Code Structure

| FIELD | POSITION NUMBER |
|---|---|
| Budget Fiscal Year | 1-4 |
| Fund(Appropriation Code) | 5-10 |
| Budget/Organization Code | 11-17 |
| Program Element | 18-26 |
| Site/Project Field | 27-34 |
| Cost/Organization Code | 35-41 |

| Example: | Budget FY | Approp. Code | Budget/Org Code | Program Element |
|---|---|---|---|---|
| Reimbursable Account Number | 97 | HR | 01R0X03 | P8X |
| Non-Reimbursable Account Number | 97 | H | 01R0003 | G7X |

Budget Fiscal Year Field Positions 1 and 2 of the Budget Fiscal Year Field represent beginning budget fiscal year, and positions 3 and 4 represent ending budget fiscal year. The first two positions of the field are for single year and no-year funds. All four positions are used for two year funds. Funds provided by OSLTF funds are no-year money. However, because the Multi-incident IAG between EPA and USCG is executed annually, the funding provided under the Oil IAG is considered one-year money to be used for obligations only incurred within that fiscal year. For Oil Account Numbers only positions 1 and 2 will be used.

Fund Field/Appropriation Code The 5th position is for the Fund/Appropriation and position 6th is for the appropriation sub-account. For appropriated Oil dollars only the 5th position is used. For reimbursable oil dollars the 5th and 6th positions are used citing H (for Oil) in the 5th position and R in the 6th position indicating that it is reimbursable funding. The remaining 7-10 positions are either restricted or reserved for future use.

Budget/Organization Code Positions 11 and 12 are for the character allowance holder which would be Headquarters or one of the Regions. Position 13 would be the responsibility center (generally for Oil it is the program office within the region) and 14 is the local option. Position 15 will either be an X to indicate that it is a reimbursable account or a 0 for the non-reimbursable account. Positions 16 and 17 are the incident-specific oil spill identifier.

Program Element Field Positions 18 - 20 are for the 3 character program element number. For oil accounting, two program elements will be used: P8X for reimbursable costs and G7X for recoverable costs.

Site/Project Field Currently this field is not used for oil accounting purposes and should be left blank.

# APPENDIX B

# POLLUTION REMOVAL FUNDING AUTHORIZATION FORMS

## Federal Agency
## Pollution Removal Funding Authorization

Recipient Agency: _____
Address: _____
_____

1. **Purpose**

This document authorizes reimbursement to the Recipient Agency from the Oil Spill Liability Trust Fund for certain removal costs incurred in response to the following pollution incident, ___ _____, FPN # _____. This funding authorization is expressly contingent on the Recipient's compliance with all requirements contained herein.

2. **Approved Functions and Reimbursement Limit**

Costs will be reimbursed only for actions that are directed or approved in advance by the OSC. Approval may be verbal or written. Assessment, restoration, rehabilitation or replacement of natural resources damaged by the spill are not covered.

Maximum limit of authorization: $_____.

3. **Conditions**

See attached page(s) for special conditions, dates of performance, directions or approvals.

4. **Period of Authorization**

This authorization shall remain in effect until the completion date specified by the OSC (which normally corresponds to the date of final removal activities).

5. **Reimbursement Procedure**

Upon completion of removal activities, the Recipient Agency will submit an SF-1080/1081 to the OSC with detailed records of expenditures and activities for which reimbursement is sought. The agency may elect to use its own records providing an equivalent amount of documentation which has NPFC approval, or the agency may elect to use NPFC's Resource Cost Documentation package. The agency must submit the final request for reimbursement, supported by the required documentation, within 90 days following the completion date. If at the end of 90 days from final removal activity, there are any costs for which reimbursement has not been requested, written notice will be sent to the agency and 30 days later any balance remaining in the account will be deobligated.

## Federal Agency
## Pollution Removal Funding Authorization (cont'd)

6. **Accounting Data**

Document Control Number: _____

7. **Points of Contact**

A. _____ Tel (  )_____
OSC

B. _____ Tel (  )_____
Recipient Agency Representative

C. _____ Tel (  )_____
NPFC Case Officer

8. **Authorizing Official**

Signature:_____

Title:_____ Date:_____

**Attachments:** No _____ Yes _____

## Non-Federal Agency
## Pollution Removal Funding Authorization

**Recipient Agency:** _____
**Address:** _____
_____

**1. Purpose**

This document authorizes reimbursement to the Recipient Agency from the Oil Spill Liability Trust Fund for certain removal costs incurred in response to the following pollution incident, ___ _____, FPN # _____. This funding authorization is expressly contingent on the Recipient's compliance with all requirements contained herein.

**2. Approved Functions and Reimbursement Limit**

Costs will be reimbursed only for actions that are directed or approved in advance by the OSC. Approval may be verbal or written. Assessment, restoration, rehabilitation or replacement of natural resources damaged by the spill are not covered.

Maximum limit of authorization: $_____.

**3. Conditions**

See attached page(s) for special conditions, dates of performance, directions or approvals.

**4. Period of Authorization**

This authorization shall remain in effect until the completion date specified by the OSC (which normally corresponds to the date of final removal activities).

**5. Reimbursement Procedure**

Upon completion of removal activities, the Recipient Agency will submit an SF-1080/1081 to the OSC with detailed records of expenditures and activities for which reimbursement is sought. The agency may elect to use its own records providing an equivalent amount of documentation which has NPFC approval, or the agency may elect to use NPFC's Resource Cost Documentation package. The agency must submit the final request for reimbursement, supported by the required documentation, within 90 days following the completion date. If at the end of 90 days from final removal activity, there are any costs for which reimbursement has not been requested, written notice will be sent to the agency and 30 days later any balance remaining in the account will be deobligated.

## Non-Federal Agency
## Pollution Removal Funding Authorization (cont'd)

6. **Hold Harmless and Indemnify**

By performing any action or seeking any reimbursement under this funding authorization, the Recipient Agency agrees to indemnify and hold harmless the United States of America, and all of its departments and agencies, including without limitation the U.S. Coast Guard and the Oil Spill Liability Trust Fund ("United States"), with respect to any and all suits, actions and claims, of whatever kind or nature, arising from or relating to the Recipient's actions, omissions, or other involvement in this spill. Recipient Agency further agrees to waive any rights of actions and/or claims which it may have against the United States arising from or relating to its actions, omissions, or other involvement in this spill.

7. **No Agency**

Nothing in this funding authorization is intended to create an agency relationship between the Recipient Agency and the United States of America (or any of its departments, agencies, or employees). Nor shall anything in this funding authorization be construed as creating an agency relationship. By performing any action or seeking any reimbursement under this funding authorization, the Recipient Agency agrees that it has not been authorized to act as an agent of the United States, and shall not act in any such capacity.

8. **Accounting Data**

Document Control Number: _____

9. **Points of Contact**

A. _____ Tel ( )_____
OSC

B. _____ Tel ( )_____
Recipient Agency Representative

C. _____ Tel ( )_____
NPFC Case Officer

8. **Authorizing Official**

Signature:_____

Title:_____ Date:_____

**Attachments:** No _____ Yes _____

# APPENDIX C

# COST DOCUMENTATION PACKAGE TEMPLATE

## PROJECT COST SUMMARY SHEET

FPN: _____ INCIDENT NAME: _____

EPA REIMBURSABLE ACCOUNT NUMBER: _____

| | Reimbursable[1] | Non-Reimbursable/Reportable |
|---|---|---|
| EPA Personnel Costs | _____ | _____ |
| EPA Travel Costs | _____ | |
| Other EPA Direct Costs | _____ | |
| EPA Contractor Costs | _____ | |
| USCG Strike Team Costs | | _____ |
| Other Government Agency Costs | | _____ |
| TOTALS | _____ | _____ |

---

## OSC's STATEMENT

This package presents a summary of and supporting documentation for removal costs incurred on the oil pollution incident noted above. To the best of my knowledge all costs are final unless noted in the package.

Signature: _____

Printed Name: _____
On-Scene Coordinator

[1] For purposes of this document, reimbursable means all costs which are reimbursable to EPA under the EPA/USCG IAG.

## EPA PERSONNEL COSTS

FPN: _____ INCIDENT NAME: _____

| NAME | FIXED ACCOUNT NUMBER (FAN) | GRADE or HRLY RATE | REGULAR HOURS | OVERTIME HOURS | REIMBURSABLE COSTS | NON-REIMBURSABLE COSTS |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | SUBTOTAL | | |

TOTAL EPA PERSONNEL COSTS: $_____

ATTACHMENTS:

____ Time sheets (NOTE: Time sheets and payroll reports must be redacted to remove information protected by the Privacy Act, including Social Security Numbers, etc.)

____ MARS Payroll Report

## EPA PERSONNEL TRAVEL COSTS

FPN: _____ INCIDENT NAME: _____

| NAME | TA NUMBER | PERIOD OF TRAVEL | VOUCHER AMOUNT |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

EPA PERSONNEL TRAVEL COSTS TOTAL: $ _____

ATTACHMENTS:

___ Travel Authorizations

___ Travel Vouchers with copies of receipts
(Note: TA's and Vouchers must be redacted to remove information protected by the Privacy Act, including Social Security Numbers, Home Addresses, etc.)

## OTHER EPA DIRECT COSTS

FPN: _____ INCIDENT NAME: _____

| DESCRIPTION | UNIT (HOURS, DAYS) | RATE | COST |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

TOTAL OTHER EPA COSTS: $_____

## TECHNICAL ASSISTANCE CONTRACTOR COSTS (START, REAC, etc.)

FPN: _____ INCIDENT NAME: _____

Contractor Name: _____

| TDD # | LABOR COSTS | TRAVEL DIRECT COSTS | ODCs | TOTAL |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

TOTAL COSTS: $ _____

This is _____/is not _____ a final contractor cost total for this site.

ATTACHMENTS:

_____ Technical Direction Document and Amendments

_____ Acknowledgment of Completion (AOC)

_____ Contractor Invoices

_____ Contractor Cost Documentation Report

## CLEANUP CONTRACTOR COSTS (ERRS, BOA)

FPN: _____ INCIDENT NAME: _____

Contractor Name _____

Contract Number _____

TOTAL CLEANUP CONTRACTOR COSTS _____

ATTACHMENTS:

___ Authorization to Proceed

___ Daily Cost Summaries

___ Certified Contractor Invoices

## OTHER GOVERNMENT AGENCY COSTS

FPN: _____ INCIDENT NAME: _____

| Agency Name | Activity Description | Reimbursable Costs | Non-Reimbursable Costs |
|---|---|---|---|

TOTAL OTHER GOVERNMENT AGENCY COSTS: $ _____

ATTACHMENTS:

____ Interagency Agreement (IAG)

____ Pollution Removal Funding Authorization (PRFA)

____ Government Agency Cost Summary