
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*
 - *LAG 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

<u>Example:</u>	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: _____

	<u>Reimbursable¹</u>	<u>Non-Reimbursable/Reportable</u>
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: _____

<u>Agency Name</u>	<u>Activity Description</u>	<u>Reimbursable Costs</u>	<u>Non-Reimbursable Costs</u>
--------------------	-----------------------------	---------------------------	-------------------------------

TOTAL OTHER GOVERNMENT AGENCY COSTS: \$ _____

ATTACHMENTS:

- ___ Interagency Agreement (IAG)
- ___ Pollution Removal Funding Authorization (PRFA)
- ___ Government Agency Cost Summary