

**Comprehensive Environmental Response,  
Compensation  
and  
Liability Act**

(CERCLA)

Management & Support  
Funding



National Pollution Funds Center  
United States Coast Guard

November 2004

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## **SECTION 1. BACKGROUND AND PURPOSE**

**Section 104 of the Comprehensive Environmental Response Compensation and Liability Act** (CERCLA, 42 USC 9604) became law on December 11, 1980 and authorizes the President to act “Whenever (A) any hazardous substance is released or there is a substantial threat of such a release into the environment, or (B) there is a release or substantial threat of release into the environment of any pollutant or contaminant which may present an imminent and substantial danger to the public health or welfare... .” To comply with the first Executive Order (E.O. 12316 dated August 14, 1981), the Coast Guard and the USEPA signed a Memorandum of Understanding (MOU) on January 4, 1982. Following the Superfund Amendments and Reauthorization Act of October 17, 1986, a new Executive Order (12580 dated January 23, 1987) continued delegation of authority and responsibility for response to hazardous substance incidents to the Administrator of the USEPA and the Secretary of the Department of Transportation. Effective May 27, 1988, the two agencies executed the Instrument of Redefinition that assigns all responsibility for remediation of waste sites to the EPA. The 1982 MOU was superseded by a new MOU, dated September 8, 1994, that describes the current funding coordination mechanism that provides the Coast Guard with access to funding from the Hazardous Substance Superfund, the trust fund established under CERCLA.

This document addresses CERCLA funds provided for support of the Coast Guard’s hazardous substance removal capability. The funds are limited in application, and some procedures for use are different from standard Coast Guard Operational Expense funds. The document defines the correct applications and the required procedures. It is published by the CERCLA Account Manager (National Pollution Funds Center) and the Marine Environmental Program Manager (G-MOR).

## **SECTION 2. INCIDENT-SPECIFIC AND MANAGEMENT & SUPPORT CERCLA FUNDS**

The Coast Guard uses two kinds of CERCLA (also called Superfund) funds: Management and Support (M&S) funds, also called non-incident funds, and incident specific funds. Incident specific funds are used to respond to hazardous substance incidents in the Coastal Zone, including costs for contractors, and Strike Team operations. Guidance for use of incident specific CERCLA funds is in the National Pollution Funds Center Reference Guide and the National Contingency Plan.

The Coast Guard’s CERCLA M&S funds are used for the functions, activities and equipment/property purchases needed to build or maintain the Coast Guard’s capability to respond to hazardous substance incidents in the Coastal Zone. This includes training, response equipment and its maintenance, hazardous substance spill drills and exercises, NRT/RRT meetings and support costs, medical support, and National Response Center communications capability. In addition, the National Contingency Plan (40 CFR 300) categorizes the Coast Guard National Strike Force (NSF) as a Special Force, a national asset, available to assist any OSC in either the coastal or Inland Zone. CERCLA M&S funds are used to build NSF capability to respond to releases of hazardous substances.

There are five cost centers responsible for these funds: Commandant (G-MOR), Commandant (G-WKS), TRACEN Yorktown, the National Response Center (G-OPF), and the National Pollution Funds Center (NPFC). G-MOR coordinates the use of CERCLA funds by the National

Strike Force (the NSF consists of the Atlantic, Pacific and Gulf Strike Teams and the National Strike Force Coordination Center), the Marine safety Center, Coast Guard districts and field units. In addition to the discretionary use of these funds, a number of Coast Guard billets/positions are designated as reimbursable and are paid from Superfund.

All funding from the Superfund for all Federal Agencies passes through EPA. The Coast Guard submits budget requests to EPA two years in advance for inclusion in EPA's submission to OMB and then the Congress. The amount appropriated by Congress is included in EPA's budget and they convey it to the Coast Guard in an IAG. This budget process is the only way the Coast Guard receives CERCLA M&S funding.

Each fiscal year, an Interagency Agreement (IAG) transfers the funds from the EPA to the Coast Guard. Based on the amount of funding transferred in the IAG, the Coast Guard establishes the AFC-88 reimbursable accounts and bills EPA for reimbursement of expenditures against the accounts.

### **SECTION 3. CERCLA FUND USE**

CERCLA M&S funds may be used only for support of the Coast Guard's hazardous substance response capability. It is important to note that the Inspector General conducts audits of the use of CERCLA funds. Training is a common use, but a training course that addresses oil spills in its title demands justification and is probably not appropriate for these funds. Auditors have challenged the use of CERCLA funds to purchase an item for general use at a unit. The most easily justified procurement is for an item or service that is used exclusively for hazardous substance response capability. More difficult, but still possible, is a procurement that is essential for the hazardous substance response mission, with occasional additional use for other purposes. An item intended to support multiple purposes or programs should be purchased with funds from sources appropriate to each of the purposes or programs. For general use items, this would mean Coast Guard AFC-30 funds in addition to the CERCLA funds. Exclusive use of CERCLA funds may be considered only if the other uses are incidental and incur no additional CERCLA costs, and CERCLA activities always have priority. Prudent judgment is required in this case.

### **SECTION 4. INVENTORY & REPLACEMENT**

The majority of CERCLA property and equipment is held in the National Strike Force haz-chem response inventory, which is used for both training and incident response. When equipment from the inventory is consumed or ruined during a CERCLA response, the full cost of replacing the equipment is charged to the CERCLA incident account rather than the M&S account.

The M&S budget shall only fund the following equipment purchases:

- Equipment consumed during training;
- New items added to the inventory, and;
- Other property needed to support haz-chem response capability but not bought for a specific response.

## **SECTION 5. ANNUAL BUDGETS**

There are annual formulation and execution cycles for the CERCLA budget which are part of the annual federal budget process, but they do not follow the Coast Guard budget process. Most CERCLA funds used by Federal agencies are obtained through the Environmental Protection Agency's budget, and all Coast Guard CERCLA budget activity is conducted through EPA.

### **A. Budget Execution**

Near the beginning of the fiscal year, EPA notifies the Coast Guard of the amount of funding in the budget from Congress, and NPFC then works with the primary cost center managers to develop a spend plan that is fair to all users and maximizes the benefit of the CERCLA funds to the Coast Guard. Spend plans and accounting strings are issued through funds transfer as early in the fiscal year as possible.

### **B. Spend Down Rates**

CERCLA funds must be managed with the same discipline that applies to OE funds (AFC-30, etc). The guidance for OE spending will also apply to CERCLA funding. The procedures are similar to the OE procedures. Funds must be obligated by the approved dates throughout the year, or the CERCLA Account Manager in NPFC will rescind unobligated amounts or balances. For planning purposes, assume that 45% of your budget must be obligated by the end of the second quarter (31 March) and 70% by the end of the third quarter (30 June). Other rates may be set at the beginning of each fiscal year. To assure the Account Manager does not rescind any funds, reconcile your transactions, in FPD, periodically. If FPD does not contain all of your valid transactions, or if there are other reasons to delay obligation of funds, send correspondence (e-mail is acceptable) to the Account Manager in NPFC requesting an extension. Field units should send a copy to the appropriate Cost Center Manager (G-MOR or G-WKS).

### **C. End of Year Spending Deadline**

On the 1<sup>st</sup> of September, the Account Manager rescinds all unobligated balances in Coast Guard Oracle Financials (CGOF). Verify that all of your obligations are recorded in CGOF. If CGOF does not contain all of your transactions, send correspondence to the Account Manager. Field units should send a copy to the appropriate Cost Center Manager (G-MOR or G-WKS). It is very important to verify that all CGOF transactions are recorded. Obligations that are entered late will cause a deficiency in the CERCLA account, and those responsible will have to provide an alternative source to fund the deficiency. If you are certain that you have obligated funds and that the obligation will be executed but the obligation is not recorded in CGOF, send correspondence to the CERCLA Account Manager in NPFC prior to 1 September. Field units should send a copy to the appropriate Cost Center Manager (G-MOR or G-WKS).

If you have plans to obligate CERCLA funds in September and have the funds in your budget, send a September spending plan that details and justifies the use of CERCLA funds in September to the CERCLA Account Manager in NPFC no later

than 15 August. Field units, send correspondence to your Cost Center Manager. September spending must be guaranteed to go to completion. You may not retain funds for contingencies. If you have serious contingencies to consider, include them in your September spending plan or a fallout request (see below).

#### **D. Fall-Out Funding**

In August, Cost Center Managers should consolidate their lists of unfunded or unexpected needs and forward them to the Account Manager for possible fall out funding. If the Account Manager can identify unobligated funds after the 1<sup>st</sup> of September, requests for the use of those funds will be prioritized and funds will be distributed. Do not request fall out funds if you are not certain the funds can be obligated before the end of the fiscal year.

### **SECTION 6. ACCOUNTING PROCEDURES**

#### **A. Appropriation Limitation Code (LIM) Conflicts**

The accounting system has limitations that can affect the way some Cost Center managers have to manage account lines. When two different units (or users) have CERCLA account lines with the same LIM code (Appropriation Limitation Code), there can be conflicts in document numbering, even if they use different Cost Center Codes (usually the unit's OPFAC number). If two transactions, one from each unit, have the same Document Control Number (DCN), the second transaction will fail.

To prevent this, account line managers (district CERCLA managers and others who have a CERCLA budget and a unique CERCLA account line) should assure that their units or spenders use unique Document Control Numbers. This is not a problem across district lines, because each district has its own LIM code, which makes the account lines different, and the Procurement Site Codes in the DCNs are different for each district. One possibility for districts is a process whereby each MSO or spender is assigned a unique sequence of document numbers (logbook numbers): i.e., the district office gets 1-99, MSO A gets 100-199, MSO B gets 200-299, etc.

#### **B. Object Class**

Use only the Object Class codes listed in Appendix "C" of this document. There are other valid Object Class codes in the accounting system, but they may not be appropriate uses of CERCLA M&S funds. Even this list of selected codes must be used with care. Availability of a code in Appendix C does not imply approval of such items in your budget or guarantee appropriate use of CERCLA funds. If it is necessary to use a code that is not in Appendix "C," contact the CERCLA M&S Account Manager in NPFC.

Object Class codes are important because the Coast Guard's financial reports to EPA are sorted on Object Class. In addition, an Object Class code could indicate an inappropriate use of CERCLA funds and even a violation of law. For example, codes



2642 and 3110 (supplies and non-capitalized equipment) are for the Environmental Compliance and Restoration Program that addresses pollution caused by the Coast Guard or on Coast Guard-owned sites. CERCLA M&S funds may not be used for such internal agency cleanups.

### **C. Financial Procurement Desktop (FPD)**

All CERCLA transactions should be conducted through FPD. All of the management and reconciliation tools in FPD should be used as needed to assure the correct entry of all transactions, deobligation of unused balances, and identification and correction of erroneous transactions charged to your CERCLA account.

Sometimes FPD support is not available in the office that manages CERCLA funds and it must be obtained from a different part of the unit. Proper management of CERCLA funds is not optional, even if it is difficult to obtain effective FPD support. Contact the staff running FPD and work out a support arrangement. If that does not work, use your chain of command and demand support. If that cannot be done, contact your cost center manager or the CERCLA manager in NPFC, because failure to properly manage these funds will result in a reduction or loss of funding.

### **D. Program Element Status (PES) Reports**

#### **Reconciliation of Accounts**

Similarly, all users must review, validate and correct ALL transactions charged to their respective accounts no later than the end of the quarter. Use of the reconciliation tools in FPD can simplify this process. Cost center managers and sub-managers are encouraged to require their units to provide reports designed to assure compliance with this requirement. If necessary, the NPFC can be contacted to obtain a summary of activity under a particular account.

Proper management of an account using FPD requires reconciliation of the transactions in your CERCLA account. The FPD staff can assist you, but only you can determine the status and validity of all transactions against your account. Only you know which transactions are valid. Use the Reports in FPD to review all transactions against your CERCLA account. If you need help, contact Customer Service at FINCEN (757-523-6940). If the problem cannot be resolved that way, contact NPFC for assistance.

### **E. Change in Financial Plan (CIFP)**

Transactions that require a Change in Financial Plan are allowed only when they adhere strictly to the funds flow pattern below. When CERCLA funds are transferred by an incorrect CIFP out of AFC-88 into a different AFC, the accounting records show a reduction in the CERCLA funding available rather than an expenditure. This conceals the audit trail for those funds and prevents the reimbursement process from working. Absent reimbursement, Coast Guard OE funds must be charged and from a financial perspective the transaction ceases to be a CERCLA transaction.

#### **Funds flow pattern for CERCLA CIFPs:**

2/H/101/8nn/88/0/8n	(--)	this is your account line
2/H/101/899/80/0/SK	(+)	
2/H/101/399/75/0/SK	(--)	
2/H/101/1nn/30/0/prog. el.	(+)	this is the targeted account line

The CIFP must be routed for approval through the CERCLA account manager in NPFC and Ms. Loretta McRae in G-831.

CIFPs may be required when a CERCLA spender needs to procure equipment or services from a large contract that is funded from a single AFC-30 account or other non-CERCLA account. To use such contracts, it is necessary either to add money to the AFC-30 account that was originally obligated to establish the contract or to amend the contract to recognize an additional source of funds (contracting officers are usually unwilling to amend such contracts). Transferring funding from another AFC-30 account does not require a CIFP, which is the reason such contracts are not usually a problem. Plan ahead, and do not plan to use contracts that can only be funded from specific AFC-30 accounts.

**Deobligations & Prior Year Transactions**

The last step in any transaction is to reconcile the data in the accounting system (FPD). Specifically, as soon as a transaction is complete and the final expenditure is available in FPD, the CERCLA manager responsible for the account must verify that no obligated balance (also called a UDO or UnDelivered Order) remains in the accounting system. Quarterly and annually, the manager should review all of the open obligations in the account. Any obligation that is not needed for further (possible) expenditures must be reduced to zero. This is called a deobligation. A balance remaining in a contract obligation or purchase order (document type 24 and 23) is normally eliminated by amending the contract or purchase order down to the exact value of the total paid on the invoice(s). Failure to do this prevents your unit or any other unit from spending those balances.

Each manager is responsible for managing all transactions against his/her CERCLA account line, including prior fiscal years. Particular attention should be devoted to prior year UDOs in the account. It may not be possible to close a prior year account if a UDO must remain open for that year. It is entirely valid to keep an obligation open for years, but the manager must be able to identify and defend any prior fiscal year obligations remaining open in his/her account.

**SECTION 7. RECORD KEEPING AND AUDITS**

There is a requirement in CERCLA for the Inspector General of each Department using CERCLA funds to conduct an annual audit of all transactions to assure proper administration and use. All users of CERCLA funds should act with full accountability just as for any of their official actions, but this audit requirement brings the accountability into better focus. The transactions must follow the established accounting protocols and the purpose of each transaction must be appropriate for CERCLA funds.

All users of these funds are required to keep records of each transaction and must be able to account for all transactions recorded against the accounting strings entrusted to their use. This responsibility begins with the five cost center managers (G-MOR, G-OPF, G-WKS, TRACEN Yorktown, and NPFC). In the case of G-MOR, there are NSF and district managers responsible for accounting strings assigned to the G-MOR cost center. Each district CERCLA funds manager (and each unit CERCLA funds manager if so directed by the district) is required to validate all transactions charged against the manager's CERCLA account line and make corrections if needed.

This audit accountability extends to the property and equipment purchased with CERCLA funds. The inventory of CERCLA equipment must be complete and correspond to the procurement records.

## **SECTION 8. CERCLA PROPERTY MANAGEMENT**

The Coast Guard Property Management Manual, COMDTINST M4500.5, states in Chapter 1 that custodians have the responsibility to maintain "current custodial records" for property which they have signed for. This responsibility must be taken seriously. Property purchased with CERCLA funds is subject to the Coast Guard accountability requirements, but there are some unique features.

The Memorandum of Understanding (MOU) between the Coast Guard and EPA (titled "Procedures for United States Coast Guard Access to SUPERFUND, to Support Coast Guard Implementation of CERCLA") places two specific requirements on the Coast Guard's use of CERCLA funds to procure property:

- USCG must maintain an up-to-date inventory of CERCLA property, and
- USCG must consult with EPA prior to disposition of CERCLA property with an aggregate fair market value of \$1000 or more to assure the disposition method properly reflects the interests of Superfund.

### **A. Property Records**

The purchaser must enter all non-consumable property purchased with CERCLA funds and with a cost of \$500 or more into the Coast Guard's Fixed Assets Management (FAM)-system. For additional information, see the CG-842 intranet site; <http://cgweb.comdt.uscg.mil/CG8/CG84/cg842/Overview.htm>.

The entry of CERCLA property into FAM requires two additional notations to flag the item as belonging to the CERCLA inventory. In the field titled "Item Name Code", the purchaser of the item must enter "CERCL." The notation is a truncation of CERCLA, because there are only 5 spaces in the field. In the field titled "Local Use", the purchaser must enter "CERCL." This is also a 5-character field.

Use the automated features in FAM and FPD to access data for entry into FAM. The entry of the "CERCL" notation into the "INC" and "Local Use" fields is entirely manual as is the entry of the serial number of the item, which is ordinarily not available until delivery.

## B. Disposal

Disposal of CERCLA property does not follow standard Coast Guard rules. Prior to disposal, the Coast Guard must notify EPA to assure they agree that the method of disposal reflects the interests of Superfund. In addition, CERCLA property with residual value cannot be given away or transferred to non-CERCLA use; it must be sold and the proceeds returned to Superfund.

Executive Order 12999 authorizes transfer of excess computers and related equipment to schools and non-profit organizations, but it does not apply to CERCLA funded property.

**1. Transfer.** When CERCLA property with useful life remaining is no longer needed where it is located, try to find an alternative CERCLA-related use within the Coast Guard. A transfer to another CERCLA user within the Coast Guard is not disposal. Use SF-1149 and assure that FAM is updated to show the correct location for the item.

A transfer of CERCLA property to a CERCLA user in another federal agency requires EPA approval first. The Coast Guard does not have the authority to transfer the property directly to a state or local entity for CERCLA use. This would be a grant and the funding agreement with EPA does not include authority for the Coast Guard to issue CERCLA grants.

A transfer to a non-CERCLA Coast Guard user is not allowed without payment to Superfund. Removal of the property from CERCLA use is disposal (from the CERCLA perspective), and the new Coast Guard user must pay the fair market value for the property. Prior to completion of such a transaction, NPFC has to notify EPA. Please contact the CERCLA account Manager in NPFC for further assistance in transferring the funds.

A transfer of CERCLA property to any other non-CERCLA-related party (federal, state, local or non-profit) is disposal and requires sale.

**2. Notification.** For property with an aggregate fair market value of \$1000 or more, send correspondence to the CERCLA manager in NPFC(cf-2) describing the property and the proposed method of disposal. Include item description, model number, condition, and any other information needed to understand the item (such as age) so that EPA can consider alternative uses and disposal methods. Include proposals, if any, to transfer the property to another federal CERCLA user. The CERCLA manager will notify EPA. Form CG-5269 (Report of Survey) contains all key information and may be used in lieu of letter correspondence.

**3. Disposal through DRMO or GSA.** When no alternative CERCLA uses within the Coast Guard have been found and EPA has been notified and has concurred, transfer property with remaining value to the General Services Administration (GSA) or the Defense Reutilization and Marketing Office (DRMO) for sale. On the transfer form SF 120 or DD 1348-1, indicate that this is CERCLA property and the proceeds from the sale are to be deposited into US Treasury Account 20X8145.3 (Superfund receipts).

### **C. Standard Rates**

When non-expendable equipment (able to be used more than once) is used for an incident response, a standard rate must be included in the documentation of costs for the incident. When an item in the inventory is replaced, review the standard rate to assure that it applies to the new equipment. Cost of the item or number of expected uses may have changed. When a new type of response equipment is added to the inventory, a standard rate must be created. Contact the Financial Analysis Division (G-832) in the Directorate of Planning Resources and Procurement in Headquarters. G-832 will need the following information to construct the rate:

- Full cost of the item (including any modifications)
- Residual value – estimated salvage (or trade-in) value when this item will be replaced
- Annual warehouse cost – based on annual rent plus O&M cost for the facility where the item is stored
- Estimated equipment life in days of use
- Projected days of use per year
- Preventive maintenance cost per year (does not include repair or refurbishment due to use)

If these variables do not appear to apply to the item for which a rate is needed, consult with G-832 to determine the best way to proceed. Documentation of response cost involving the use of an item with a standard rate includes the standard rate times the number of standard rate units used, plus the following:

- Personnel costs for operating the equipment, if not recorded elsewhere
- Refurbishment and repair related to use
- Mobilization and demobilization costs
- Shipping cost
- Disposal costs, if any
- Consumables needed for the equipment, if any

### **D. Capitalized Property**

The minimum threshold for capitalized property is \$25,000. It is essential to select the correct Object Class for the accounting data when making a capital purchase. Note that the same item will have a different object class when cost exceeds \$25,000. The additional management and record keeping requirements for capitalized property are automated, but the correct Object Class must be used for the automation to work.

## **SECTION 9. OTHER END OF QUARTER & END OF YEAR REQUIREMENTS**

The MOU requires the Quarterly Reports to include an inventory of CERCLA property acquired year to date and an accounting of obligations sorted by EPA specified budget categories. NPFC will provide these parts of the quarterly reports, but the users must assure that the records in the property and accounting systems are completely accurate.

## **A. Validation of FAM Entries**

It is the responsibility of the users to assure that all non-consumable CERCLA property is recorded in **FAM** with “CERCL” in the Item Name Code and Local Use fields no later than the end of the quarter. Relocations and deletions of property must also be entered. Cost center managers and sub-managers are encouraged to require their units to provide reports designed to assure compliance with these requirements.

**SECTION 10. CGOF ACCOUNTING DATA FOR CERCLA TRANSACTIONS**

**A. Construction of CGOF Account Lines**

*FORMAT:* X - X - XXX - XXX - XX - X - XXXXXX - XXXXX - XXXX

(1) (2) (3) (4) (5) (6) (7) (8) (9)

(1)	Agency	1-digit	2 = Coast Guard	
(2)	District/Region	1-digit	Always = H for CERCLA Mgt. & Support	
(3)	Appropriation	3-digits	Position #1 = Last digit of current FY Position #2 & 3 = 01 (indicates operating expense, i.e. OE Appropriation)	
(4)	Appropriation Limitation Code (LIM Code)	3-digits	Position #1 = 8 (reimbursable account) Position #2 & #3 = ATU for authorized spending Unit <b>(See Appendix "A")</b>	
(5)	Allotment Fund Code (AFC)	2-digits	Always = 88	
(6)	Allotment Level Indicator	1-digit	Always = 0 (This field is not used by CG)	
(7)	Program Element	2-digits	88, except as below:	
			Medical = 87 NRC = 89 AST = 81 PST = 82 GST = 83	<b>NOTE</b> – These distinctions are necessary for the Program Element Status (PES) Reports to be generated correctly.)
(8)	Cost Center	5-digits	The OPFAC# of the authorized spending unit ( <b>See Appendix "B"</b> )	
(9)	Object Class	4-digits	<b>(See Appendix "C")</b>	
	SYSDATA Field	5-digits	Hxxxx Reimbursable Agreement Number Position #1 = H Position #2-#5 = four-digit number assigned by NPFC and FINCEN for each account line (district or cost center) each year.  (Enter this data in the System Data field in FPD or write it in a text block on paper commitment and obligation documents.)	

## B. Construction of CGOF Document Control Numbers

*FORMAT:* X X- X X- XX - X - X - XX - XXX - XXX

(1) (2) (3) (4) (5) (6) (7) (8)

(1)	Document Type	2-digits	FPD document type <b>(See Appendix “D”)</b>
(2)	Fiscal Year	2-digits	xx = Last two digits of current Fiscal Year (i.e., the funding year)
(3)	Procurement Site Code	2 -digits	23 = CGHQ <b>(For others, see Appendix “E”)</b>
(4)	Fiscal Year	1-digit	x = last digit of the FY (usually the current fiscal year, but could be a prior year; for contracts, use FY of initial contract award)
(5)	Region/District	1-digit	H (CERCLA Mgt. & Support always uses H)
(6)	Program Element	2-digits	88 (CERCLA Mgt. & Support always uses 88 in the Program Element component of the Document Control Number)
(7)	Document Sequence Number	3-digits	xxx = Unique sequential number assigned by unit preparing the document
(8)	Suffix	3-digits	Usually 000 (001 could be the 1 <sup>st</sup> amendment to a contract or travel order)



## APPENDIX A: ADMINISTRATIVE TARGET UNITS (ATUS)

CCGD1	Boston, MA	01
CCGD5	Portsmouth, VA	05
CCGD7	Miami, FL	07
CCGD8	New Orleans, LA	08
CCGD9	Cleveland, OH	09
CCGD11	Alameda, CA	11
CCGD13	Seattle, WA	13
CCGD14	Honolulu, HI	14
CCGD17	Juneau, AK	17
MLC - Atlantic	Portsmouth, VA	32
MLC - Pacific	Alameda, CA	33
CG Finance Center	Chesapeake, VA	36
National Strike Force		58
NPFC	Arlington, VA	72
TRACEN Yorktown		75
CG Headquarters		99
Marine Safety Center		39

## APPENDIX B: COST CENTER CODES (OPFAC NUMBERS)

### DISTRICT OFFICES

Boston (1)	71101
Portsmouth (5)	71105
Miami (7)	71107
New Orleans (8)	71108
Cleveland (9)	71109
Alameda (11)	71111
Seattle (13)	71113
Honolulu (14)	71114
Juneau (17)	71117

### OTHER

G-MOR	70586
G-WKS	70456
MLC - LANT	75130
MLC - PAC	75160
NPFC	74100
NRC	70529
TRACEN Yorktown	63100
Marine Safety Center	70411

### MSOS, SECTORS, AND ACTIVITIES (ALPHABETICALLY)

Anchorage	33280
Baltimore	73133
Boston	33200
Buffalo	33254
Charleston	33233
Chicago	33247
Cleveland	33253
Corpus Christi	33240
Detroit	33250
Duluth	33287
Galveston	33265
Grand Haven	36257
Guam	33296
Hampton Roads	33220
Honolulu	33275
Houston	33244
Huntington, WV	33207
Jacksonville	33231
Juneau	33281
Los Angeles/Long Beach	33261
Long Island Sound	36229
Louisville	33209
Memphis	33204
Miami	33215
Milwaukee	33248G
Mobile	33214

Morgan City	33293
New Orleans	33292
New York	73136
Paducah	33205
Philadelphia	33211
Pittsburgh	33206
Port Arthur	33241
Portland, ME	33285
Portland, OR	33270
Providence	33286
Puget Sound	33271
San Diego	33255
San Francisco Bay	33260
San Juan	33239
Sault Ste Marie	36259
Savannah	33232
St. Louis	33201
Tampa	33230
Toledo	33252
Valdez	33283
Wilmington	33225
<u>NSFCC</u>	34359
Atlantic Strike Team	34361
Gulf Strike Team	34340
Pacific Strike Team	34360

## APPENDIX C: LIST OF SELECTED OBJECT CLASS CODES

(See FINCEN SOP Appendix F for complete descriptions)

Object Class	Description
1133	Intermittent Appointments
1151	Overtime
1152	Holiday Pay
1153	Sunday Pay
1154	Night Pay
117J	TAD/TEMAC/SADT Pay, Commissioned & Warrant Officers
117K	TAD/TEMAC/SADT Pay, Enlisted
2100	US Travel – Site Visit – Operational Travel
2101	US Travel – Information Meeting
2103	US Travel – Conference Attendance including speech, presentation, or participation
2109	US Travel – Other/Program support
2110	Overseas Travel – Site Visit – Operational Travel
2113	Overseas Travel – Conference Attendance (inc. AK, HI, Caribbean & Pac. Islands)
2119	Overseas Travel – Other/Program Support
2133	Civilian Training Travel – Gov’t & non-Gov’t., short term & long term
2150	Officer Training Travel
2151	Enlisted Training Travel
2171	Lease of Motor Vehicles, Government (paid to other Gov’t Agencies)
2172	Lease of Motor Vehicles, Commercial
2199	Late Payment Interest Penalty—Travel
2201	Mail & Messenger Services
2204	Rental – Trucks & Other Equipment
2210	Transportation of ADP equipment and software
2211	Transportation of Gov’t Property
2223	Transportation of Things – Other
2299	Late Payment Interest—Transportation
2323	Office Space – Regions, Field Offices – Other Than GSA (rental of office space)
2326	Rental of building or space – not GSA
233A	Other Communication Services (not classified elsewhere)
233B	Rental – ADP Equipment
233C	Rental – ADP Terminals & Other Peripherals
233E	Rental – Duplicating Equipment (includes copy and service charges)

<b>Object Class</b>	<b>Description</b>
233F	Rental – Telephone Equipment & Systems
233H	Rental – Other Equipment (not classified elsewhere)
233X	Telecommunications Services – Commercial
2334	Leased Radio Equipment
2335	Local telephone service & installation (not through DOT Working Capital Fund)
2338	Mail & Messenger Services – Postage (for costs not provided through the OST Working Capital Fund. Includes payments to the Postal Service & express mail service for letters. Excludes Parcel Post & express mail service for freight.)
2399	Late Payment Interest Penalty – Rent, Communications & Utilities
2402	Visuals & Graphics Services (includes design & layout of pubs, exhibits, illustrations, charts, awards, etc., not provided through OST Working Capital Fund)
2404	Hot Copy Services – in-house photocopying services not provided through the OST Working Capital Fund
2409	Printing & Reproduction
2411	Printing & Reproduction – Training (manuals, aids, curriculum materials, etc.)
2499	Late Payment Interest Penalty – Printing & Reproduction
2508	Audiovisual Services
251E	Consulting Service – Mgmt & Professional Support Services
251F	Consulting Service – studies, analyses & evaluations – policy, etc.
251G	Consulting Service – Engineering & Technical Service
252B	ADP Contract Support Services
252D	ADP Systems Analysis & Programming
2521	Contractual Services – DOD Agencies (includes DCAA charges)
2522	Contractual Services – Other Gov't Agencies (includes reimbursable agreements)
2523	Contractual Services – Other
2534	Maintenance & Repair – ADP Equipment
2537	Maintenance & Repair – Electronic Equipment
2538	Maintenance & Repair – Office Furniture & Equipment
2539	Maintenance & Repair – Operating Equipment—Technical
2540	Maintenance & Repair of structures, vehicles & equipment at shore units
<b>2544</b>	Maintenance & Repair—MER Pollution Equipment
255F	Technical Services—Other
2559	Training – Facilities (rental of conference rooms & related services)
256D	Training – Non-Gov't – All

<b>Object Class</b>	<b>Description</b>
256G	Training – Government – costs rel. to on-duty training provided by a Fed. agency
2561	Training – Officers
2562	Training – Enlisted
2563	Training – Other
2596	Other Services – Not Otherwise Classified
2599	Late Payment Interest Penalty – Other Services
2608	Automatic Data Processing (ADP) Supplies
2609	Automotive Lubricants, Maintenance & Supplies (general & special purpose vehicles including heavy equipment
2617	Supplies to repair & maintain electronic equipment
2643	Equipment Maintenance Materials, including tools & replacement items
2655	Laboratory, Scientific & Testing Supplies
<b>2656</b>	Marine Environmental Response (MER) Equipment – Supplies & Materials (spare parts, maintenance, etc.)
2660	Medical Supplies – Nonfederal, Noncontract Sources
2662	Office Supplies
2664	Periodicals, Newspapers, Pamphlets & documents
2668	Photographic Supplies
2669	Safety Supplies (safety devices & personnel protective equipment)
2674	Shore Units – Housekeeping
2675	Shore Units – Maintenance Supplies
2676	Shore Units – Supplies & Materials
2684	Telecommunications & Telephone Supplies
2687	Training – Training Materials
2696	Other Supplies, not otherwise classified
2697	Lost Discounts – Supplies
2699	Late Payment Interest Penalty – Supplies
3104	Audio Visual & Photographic Equipment – Noncapitalized
3105	Automatic Data Processing (ADP) Equipment – Noncapitalized
3111	Furniture & Office Equipment – Noncapitalized (includes filing & storage, copiers, calculators, etc)
3115	Machinery – Noncapitalized
3116	Marine Environmental Response (MER) Equipment—Noncapitalized (Purchase of containment, recovery, sensing, control, data reduction, and communication equipment primarily designed for the MER Program.)
3120	Operating & Technical Equipment – Noncapitalized (includes tools, portable & benchtop machinery, instruments, work stands, etc.)
3123	Safety Equipment – Noncapitalized

<b>Object Class</b>	<b>Description</b>
3125	Sensitive, Special Purpose Equipment – Noncapitalized. (Items considered sensitive including cameras, televisions, appliances, gauges, etc.)
3127	Telephone Equipment – Noncapitalized (includes modifications to existing systems and installation)
3128	Test Equipment – Noncapitalized (for measuring & calibrating other equipment)
3129	Training Equipment – Noncapitalized (training aids)
3130	Automatic Data Processing (ADP) Software -- Noncapitalized
3140	Other Equipment – Noncapitalized, not otherwise classified
3146	Automatic Data Processing (ADP) Equipment – Capitalized (over \$25,000)
3147	Automatic Data Processing (ADP) Software—Capitalized (over \$25,000)
3148	Books for Permanent Collections (administrative, technical, legal, medical)
3154	Furniture & Office Equipment – Capitalized (over \$25,000)
3159	Marine Environmental Response Equipment (MER) Equipment – Capitalized (over \$25,000)
3169	Telephone Equipment – Capitalized (equipment, installation, expansion & modification—over \$25,000)
3178	Other Equipment – Capitalized, not otherwise classified (over \$25,000)
3197	Lost Discounts – Equipment
3199	Late Payment Interest Penalty – Equipment
3202	Buildings – Additions, Improvements that significantly extend useful life or increase capacity for service (excludes repairs, modifications, relocations, replacements)
3299	Late Payment Interest Penalty – Land & Structures

**APPENDIX D: FPD DOCUMENT TYPES**

01 - Appropriation	42 - Janitorial contracts
02 - Apportionment	43 - Other fixed contracts
03 - Non expenditure transaction	44 - Utility / electric
04 - Allotment (Funds)	45 - Utility / telephone
05 - Allotment (Contract Liquidation Authority)	46 - Utility / water
06 - HQ program plan	47 - Gasoline & Oil
07 - Regional plans	48 - SIBAC - Recurring
08 - Project Authorization	49 - Utility/Natural Gas
09 - Activity plan	51 - Reimbursement Agreement - Direct Charge (MIPRs)
11 - TAD/TDY travel orders	52 - Reimbursement Agreement - Overhead, Operations
12 - PCS travel orders	53 - Reimbursement Agreement - Overhead, GF
13 - Reserve travel orders	55 - Accounts receivable
14 - GTR (PCS & TAD)	56 - Other accounts receivable
15 - GBL (PCS & TAD)	61 - Imprest Funds / SF 1129
16 - Blanket GTRs	62 - Canceled checks / SF 1098
19 - Miscellaneous	63 - Disbursement-non-federal Obligations
20 - Cash	64 - Collections - confirmation
21 - Procurement requests (Brown Sheets)	65 - Disbursements - confirmation
22 - Purchase order-Invoice-Voucher (SF-44)	66 - Collections
23 - Purchase order	68 - Collections - debit voucher
24 - Contracts	69 - Disbursement/Collections Adj.
26 - PO Dining facility	70 - Payroll collection
27 - Auxiliary orders	71 - Payroll gross costs
28 - Interagency agreements	72 - Payroll - schedule of disbursement (Reserve Pay)
30 - Training	73 - Supplementary payments & adjustments
31 - Work order-utilities-GSA	74 - IOTV - costs
32 - IMPAC / credit card	75 - IOTV - obligations & costs
33 - Purchases/miscellaneous	77 - IOTV - other assets
34 - GSA Job Order	78 - Adjustment entries
35 - Fedstrip	79 - Closing entries
36 - GSA stores	81 - Labor distribution reports
37 - Printing & medical payments	82 - Depreciation & interest - AMA
38 - Blanket purchase order	83 - Cost estimates
39 - SIBAC/FPD control group	87 - Discounts lost
40 - Fixed leases	88 - Discounts lost - cost effective
41 - Rental contracts	89 - Interest/penalty paid

## APPENDIX E: PROCUREMENT SITE CODES

23	CG HQ
24	CCGD1
27	CCGD5
28	CCGD7
29	CCGD8
30	CCGD9
31	CCGD11
33	CCGD13
34	CCGD14
35	CCGD17
90	FINCEN
84	MLCLANT
89	MLCPAC
46	Marine Safety Center (through NMC/NPFC)
46	NPFC (also 23 when large purchases are done in CGHQ)
41	TRACEN Yorktown
26	NSFCC
26	Atlantic Strike Team
26	Gulf Strike Team
26	Pacific Strike Team



## **APPENDIX F: APPROVED TRAINING LIST & OTHER USES OF CERCLA FUNDS**

### **Training for District and MSO Personnel**

- Advanced Air Sampling – EPA
- Air surveillance – EPA
- Basic Chemistry
- Chemical Information Systems
- Chemical Tanker Safety
- Chlorine Response
- CSTI Modules A&B (equivalent)
- HAZCAT Training – UCDAVIS
- Hazardous Chemical Identification
- Hazardous Material Incident Response Course (HMIR) - EPA
- HAZMAT Transportation
- HAZWOPER
- Incident Command System (ICS-100, 200, 300 & 400)
- Introduction to Groundwater Investigation
- Marine HAZMAT
- PODC/MSPOC (partial funding by CERCLA)
- Princeton Groundwater
- Removal Cost Management System – EPA
- Respiratory Protection – NIOSH
- Risk Assessment
- Sampling for HAZMAT – EPA
- Spill Planning, Exercise and Response System (SPEARS) HAZMAT
- Tank Car Safety

### **Training for National Strike Force Personnel**

- Asbestos Training
- All Manufacturer Courses on HAZMAT Response Equipment (MSA, Bauer, etc.)
- Basic Air Monitoring \*
- Chemical Tanker Safety
- Chemistry for the Non-Chemist
- Chemistry of Hazardous Materials
- Compressor training
- Confined Space Entry
- Designs for Air Impact Assessment \*
- Emergency Medical Technician
- Emergency Medical Technician (re-qual)
- Fire Chemistry 1 & 2 --NFA
- Handling Radioactive Accidents by Emergency Personnel—REAC/TS
- HAZCAT training (UCDAVIS or equivalent)

- HAZMAT Incident Commander—TTC
- HMIR \*
- Incident Command System (ICS-200, 300, 400 and Planning Section Workshop)
- Inland Response \*
- Instructor Training
- Marine Firefighting
- OSC Crisis Management
- Radiation Safety \*
- Removal Cost Mgmt System \*
- Respiratory Protection
- Risk Assessment \*
- Risk Communications Course
- Safety and Occupational Health Coordinator
- SCBA Regulator Repair (high and low pressure systems)
- Shipyard Competent Person
- Tank Car Safety
- Tank Car Specialist
- Tankerman/PIC Training (Dangerous Liquids)
- Transportation of Hazardous Materials
- Weapons of Mass Destruction \*\*

\* = *EPA provided course*

\*\*= *WMD related or “to be developed” courses (may be funded from other sources)*

#### Activities

- RRT Meetings
- HAZMAT Exercises
- HAZMAT Conferences or Symposiums

#### Equipment & Materials

- EPA Standard Operating Safety Guides
- Eye Wash Solution
- HAZMAT detection instruments
- HAZMAT personnel protection equipment for responders
- HAZMAT or Chemical Safety Publications
- NIOSH Pocket Guides
- Threshold Limitation Values (TLV) Guides/Index

## APPENDIX G: TELEPHONE NUMBERS OF CERCLA MANAGERS

G-OPF (National Response Center)	(202) 267-2184 (SK1)
Marine Safety Center	(202) 366-6482 (CDR)
G-WKS (Medical Support)	(202) 267-2969 (Civilian)
MLCLANT (IH)	(757) 628-4423 (Civilian)
MLCPAC (IH)	((510) 437-3591 (CDR)
TRACEN Yorktown	(757) 898-2335 (LT)
G-MOR (Program Manager, Response)	(202) 267-0439 (LT)
	(202) 267-0421 (CDR)
D-1	(617) 223-8587 (LCDR)
D-5	(757) 398-6620 (LT)
	(757) 398-6364 (Civilian)
D-7	(305) 536-6503 (Civilian)
	(305) 536-5539 (CPO)
D-8	(504) 589-3642 (LT)
	(504) 589-4339 (CPO)
D-9	(216) 902-6053 (Civilian)
	(216) 902-6054 (Civilian)
D-11	(510) 437-2958 (LT)
D-13	(206) 220-7222 (Civilian)
	(206) 220-7221 (CDR)
D-14	(808) 541-2118 (CDR)
	(808) 541-2118 (SK1)
D-17	(907) 463-2210 (CDR)
	(907) 463-2816 (Civilian)
NSFCC	(252) 331-6000 X3003 (CWO)
AST	(609) 724-0008 (CWO)
GST	(334) 441-5914 (CWO)
PST	(415) 883-3311 X212 (CWO)
NPFC	(703) 493-6811 (Civilian)