

I. PURPOSE

This policy interpretation clarifies Policy Number: 2550D-04-T1. This interpretation is to assist in the Site-Specific Accounting for the “ZZ” transaction code and the charging of compensatory-time (comp-time) and credit hours.

II. Interpretation

The following sections of RMDS 2550D-04-P1 are revised as follows:

A. Add to Section II Areas of Responsibilities, F. Office of Financial Management (OFM), OCFO:

5. Office of Financial Management/Program Costing Staff (PCS) and the Regional Finance Offices review ZZ Site/Spill Identifier (SSID) expenditures quarterly to ensure that no unallowable action codes are associated with the ZZ SSID.

6. OFM will request SSID expenditure reviews in accordance with EPA Order 1000.24 Management’s Responsibility for Internal Controls.

B. Add to Section III. Procedure Details, B. Recording Site-Specific Costs Using SSID codes:

9. Charge comp-time and credit hours accrued while working on specific sites to the non-site specific 00 SSID instead of the site-specific SSID. The Agency’s Indirect Cost Rate allocation methodology accounts for these costs. This determination supersedes all previous policy announcements.

C. Change Section III. Procedure Details, C. Cost Not Immediately Attributable to Specific Superfund Sites, 2. “ZZ” Identifier:

a. The ZZ SSID records initial assessment costs at a Superfund site where no SSID exists. If EPA determines that a cleanup response is necessary, a sitespecific SSID is set-up to charge all future costs incurred.

i. Removal Program: Costs charged to the ZZ SSID primarily include removal assessment and technical assistance-related costs. See the Action Code Dictionaries for specific guidance on actions applicable to the ZZ SSID.

ii. Remedial Program: Costs charged to the ZZ SSID generally include, but are not limited to, preliminary assessment/site inspections. Generally, assign site-specific costs associated with the Remedial Investigation and beyond to a site-specific SSID, not the ZZ SSID (See section III. A. 2. b.). In addition, assign multi-site project management to the 00 SSID when it is not economically feasible to divide costs among site-specific SSIDs (see Section III. B. 5.). See the Action Code Dictionaries for specific guidance on actions applicable to the ZZ SSID.

D. Add to Section III. Procedure Details, C. Recording Cost Not Immediately Attributable to Specific Superfund Sites, f. Timing of Drawdown and Redistribution Actions:

9. Once a site-specific SSID is established, the approving official, usually the project officer, will request adjustment of previous disbursements from the ZZ SSID to the site-specific SSID. Generally, conduct readjustments during the first billing cycle after the site-specific SSID is established. Redistributions of ZZ intramural and cooperative agreement disbursements are not required due to the complexity associated with tracking site-specific costs outside agency systems. However, once a site-specific SSID is established, do not charge disbursements for the site to the ZZ SSID. (See Section III. B. 7).

