	U. S. Environmental Protection Agency **Office of the Chief Financial Officer** **Policy Procedure**
	Standard Operating Guidance and Procedures: **Multiple Appropriations of Non-direct Allocable Costs**
	Effective Date: **Upon issuance No Policy Superseded** **Resource Management Directive System Number): 2520-04-Procedure**

I. PURPOSE

This document provides guidance and standard operating procedures involved with the preparation and review when requesting approval of multiple appropriation packages. The use of more than one appropriation on a single work assignment, delivery order, or project is known as split funding with multiple appropriations. The U. S. Environmental Protection Agency receives funding for contracts from several appropriations and may fund a procurement from one or more of these appropriations depending on the nature of the goods or services provided. Agency policy requires approval of allocation methods must be obtained when more than one appropriation is the source of funds on a procurement. This policy is defined in the Office of the Chief Financial Officer's Resource Management Directive System 2520 Administrative Control of Appropriated Funds Chapter 7 Section 4 (c). "*Split Funding with Multiple Appropriations.*" Additional policy guidance is contained in the Contracts Management Manual, Chapter 7, Section 7.4 "*Accounting for Appropriations in Contracts.*"

II. PROCEDURE

In support of these agency policy guidelines, these procedures provide the standard operating procedures to evaluate multiple appropriation requests and guidance on establishing and submitting a request for multiple appropriation authority.

The Director of Policy, Training and Accountability Division has been designated the action official to approve all request for multiple appropriations funding as defined in agency policy.

Multiple appropriations packages must be submitted to the Policy, Training and Accountability Division, Policy and Training Branch and approved prior to the issuance of any work assignment/delivery order and before any proposed contract award. Multiple appropriation requests along with attached supporting correspondence should be submitted via SharePoint using the Office of the Controller's Multiple Appropriations Request Tool.

In emergency situations, the requesting party should e-mail an electronic copy and contact the respective official directly and explain the urgency of the request.

II. AREAS OF RESPONSIBILITY

A. Program Offices

The following format should be used when submitting a memorandum for multiple appropriation requests:

Within the Memorandum:

1. A properly addressed Memorandum

   - See Attachment A

2. Signed concurrence from all the program offices contributing funding

3. The memo must also contain:

   a. the title of your Regional Finance Office

   b. the total amount of the procurement package

   c. a brief description of the project

   d. an estimate of the costs and percentages to be allocated from each appropriation and the basis for the allocation

   e. a discussion of work for each appropriation and percentage applicable to Superfund

   f. an explanation of proportional benefit to each appropriation

Attached to Memorandum:

4. Statement of Work

   - Relevant sections as pertaining to the request must be referenced in order to maximize the efficiency of the review process.

5. Methodology on how the costs and percentages to be allocated from each fund is estimated.

A request without the above documentation will be considered incomplete and returned for completion. The request will not be processed until all criteria are established. A request containing all the above requirements can still be deemed incomplete whereby the reviewer will notify the point of contact and request the appropriate documentation required to complete the package.

2

Distribution of Request:

Package must be reviewed and approved by Funds Control Officer or Senior Budget Officer.

The following officials must be copied on the corresponding email: Staff Director, POC, and Contract Officer when applicable.

B. Policy, Training and Accountability Division – Policy & Training Branch

The Chief of PTB has been designated the action official to approve all requests for multiple appropriations funding.

(1) Responding to General Request

PTB will respond and provide a receipt of any and all initial multiple appropriation requests within 48 business hours upon initial receipt.

(2) Failure of a Response

The POC can submit an email to the OCFO Financial Policy Box if a response is not received within the 48 business-hour period. The POC can contact the PTAD Director if additional delays are encountered.

(3) Approval of Multiple Appropriations

If a request for split-funding is approved, PTB will notify the POC and all involved parties as designated on the request (Program Officer/s, Contract Officer, etc.) and provide the statement of approval via electronic means.

- **Justification for Approval**

    Approval of the request package is based on a number of criteria including those noted in Section 2, Paragraph B. Each package is reviewed on a case by case basis and is subject to approval based on meeting the appropriate requirements.

    A request package will be "justifiably approved" if the request is concurred upon by all necessary involved parties, the package meets all stipulated requirements and the request coherently explains the benefits to each funding source. For example it is inappropriate to simply state within a request package that "x% is appropriated to A from (i.e.) "S&T" and y% is appropriated to A from (i.e.) "EPM" because we plan on doing xyz and each appropriation will benefit x% and y% from the work." There should be attached or within the memorandum itself evidence of benefit to each fund along with the reasoning and/or methodology behind x% and y%.

3

(4) Denial of Multiple Appropriations

If a request for split-funding is denied, PTAD will notify the POC and all involved parties as designated on the request (Program Officer/s, Contract Officer, etc.). It will also be the responsibility of PTAD to draft and provide a memorandum to the designated party explaining the causes that led to the denial of the multiple appropriations request. The POC may resubmit a new request which addresses the reasons noted in the denial.

- **Justification for Denial**

  A package request can/will be denied for:

  a) Violating appropriations law or any stipulation as outlined in RMDS 2520 http://intranet.epa.gov/fmdvally/policies/direct/2520.htm;

  b) Failure of the POC to provide requested documentation;

  c) Failure of the memorandum – or lack of evidence thereof - to explain in a clear logical sequence the benefit/s to each funding source;

  d) Failure of the Statement of Work recognizing the benefit in some capacity to each funding source;

  e) Failure of the memorandum or attachments to offer clear insight into what is being requested – that is the failure of the request package to be clear not only to the reviewer but to outside management or other officials;

  f) Failure of the request package to meet the stipulations as outlined within this document.

  The reviewer may deem it necessary to deny any package outside of the scope herein written and a justification would be provided in the response.

IV. COMPLIANCE REVIEW

To ensure that multiple appropriations packages are being adhered to as stipulated in the signed request package, PTAD may periodically conduct a compliance review.

If a review is to be performed, PTAD will randomly draw a sample of approved multiple appropriations packages consistent with a population of packages that have been closed for the prior two fiscal years. The population shall also include those packages that remain open and were approved in prior fiscal years preceding the current fiscal year.

It will be the responsibility of the office(s) from which the request has originated to provide all evidentiary documentation and support during the review process. If your office already performs an A-123 on approved packages, please send a copy of the results of your review, which multiple appropriations packages were reviewed, how they were selected, and any other supporting documentation to PTAD at the time you finish your review.

All reviews and final reports will be in compliance with A-123 standards.

V. APPLICABILITY

This procedure applies to all procurement activity which requires multiple appropriations.

VI. RELATED POLICIES AND REFERENCES

1. Resource Management Directive 2520, Administrative Control of Appropriated Funds, Ch. 4, Section J, Split Funding With Multiple Appropriations, p. 119
   http://intranet.epa.gov/fmdvally/policies/direct/2520.htm

2. Resource Management Directive 2520, Administrative Control of Appropriated Funds, Ch. 1, Section III, Subsection B, Appropriations Act and Accounts, p. 33
   http://intranet.epa.gov/fmdvally/policies/direct/2520.htm

3. Environmental Protection Agency Acquisition Guide (EPAAG)
   http://oamintra.epa.gov/node/521, Contract Financing Subsection 32.7.4, "Accounting for Appropriations in Contracts" http://oamintra.epa.gov/files/OAM/EPAAG%2032.7.4.doc

4. OCFO Financial Policy Box

   OCFO_Financial_Policy@epa.gov

5. Multiple Appropriations Request Tool

   https://usepa.sharepoint.com/sites/OCFO_Work/OFM_FPPS/ptad/Lists/Multiple%20Appropriations%20Request%20Tracker/AllItems.aspx

ATTACHMENT "A"

Memorandum Template: Requesting Approval for Multiple Appropriation Use

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Rationale for Multiple Appropriations
(also known as Split Funding)

MEMORANDUM

SUBJECT: Rationale for Multiple Appropriations
Contract # _____, RFO # _____ or other Tracking Number that will in the future reference the Contract, Work Order, or Delivery Order Number.

FROM: Name of Task Order Project Officer
Office name and mail code

THRU: Name of Project Officer
Office name and mail code

TO: Kyana Bundy-Evans
Chief, Policy and Training Branch

The request must include the following information:
- Title of your Regional Finance Officer;
- Total amount of the procurement package;
- Brief description of the project;
- Estimate of the costs and percentages, to be allocated;
- Discussion of work for each appropriation (and percentage relevant to Superfund if applicable);
- Basis for the allocation;
- Explanation of proportional benefit to each appropriation.
- Period of Performance

Please provide the accounting information contained on the funding procurement request to accomplish these tasks

The name(s) and phone number(s) of whom to contact, if questions arise.

Concurrence: * _____
Funds Control Officer/Senior Budget Officer

Concurrence: _____
Charles Ross, Jr.

Approved: _____
Kyana Bundy-Evans

*You will need additional concurrences from all program offices contributing funds to the procurement.