1. **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.

1. **Interpretation**

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

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

* + 1. 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.

* + 1. OFM will request SSID expenditure reviews in accordance with EPA Order 1000.24 Management’s Responsibility for Internal Controls.

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

* + 1. 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.

* 1. **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.

* + - 1. **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.

* + - 1. **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.

* 1. **Add to Section III. Procedure Details, C. Recording Cost Not Immediately**

**Attributable to Specific Superfund Sites, f. Timing of Drawdown and Redistribution Actions:**

* + 1. 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).