



## UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

March 11, 2021

OFFICE OF THE  
CHIEF FINANCIAL OFFICER

### **MEMORANDUM**

**SUBJECT:** FY 2021 Advice of Allowance Letter

**FROM:** Maria Williams, Director      **MARIA**  
Office of Budget                      **WILLIAMS**

Digitally signed by MARIA  
WILLIAMS  
Date: 2021.03.11  
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**TO:** Assistant Regional Administrators  
Senior Budget Officers  
Regional Comptrollers

**\*\*\* PLEASE DISTRIBUTE TO APPROPRIATE STAFF \*\*\***

This memorandum is your formal Advice of Allowance notification for funding provided for the U.S. Environmental Protection Agency in the "Consolidated Appropriations Act, 2021" (Public Law 116-260). It includes guidance and directives to the Agency on resource operations and management for Fiscal Year 2021. The FY 2021 operating plan includes a \$16 million re-baselining of funding levels to partially address the long-term challenge of declining non-pay resources. The source of funding for these adjustments is anticipated travel and transit subsidy savings as a result of the pandemic. The Office of Budget will provide supplemental guidance on an as-needed basis. Please read this memo carefully as this guidance includes changes that affect your day-to-day operations. It is the responsibility of Senior Budget Officers and Assistant Regional Administrators to ensure that Agency funds are spent in a legal and appropriate manner.

### **FY 2021 Enacted Budget**

On December 27, 2020, the President signed the FY 2021 Further Consolidated Appropriations Act into law. The Office of Budget has loaded the FY 2021 Enacted Budget from the Budget Formulation System (BFS) into the Compass Financial System. Please direct questions about the proper use of FY 2021 funding either to the appropriate National Program Manager, the Office of Budget, or the Office of the General Counsel (OGC) as needed. It is important to spend wisely and maintain fiscal prudence while remaining within reprogramming limits. It is also important to spend appropriately. There are a number of specific statutory and purpose restrictions that resource management staff need to know and follow.

## **New This Fiscal Year**

### **Strategic Plan Structure and Coding in Compass, BFS, and Reporting**

For FY 2021, we are operating under the FY 2018-2022 Strategic Plan (BFS version 7.0) for all New Obligational Authority (BBFY 2021) and Carryover (BBFY 2020) funds. There are no changes to the goals or objectives in the strategic plan.

### **Rescission**

The bill contains a \$27.9 million rescission of prior year unobligated balances for State and Tribal Assistance Grants. The rescission will not impact current year funding. The rescission amount will come from old unobligated Earmark balances (fund code = E5C) that RPIOs previously certified as unusable and returned to Headquarters.

### **Operating Plan Funding Decisions**

Details on the operating plan funding decisions that support agency priorities, including priority Clean Air Act work, implementation of the new American Innovation in Manufacturing Act, and support for advancing Environmental Justice can be found in Attachment M. The Office of Budget Funds Control Team will work with NPMs on reprogramming the carryover and Administrator Priority funds following the submission of the operating plan to the Congress. Offices will be notified when reprogrammings have been processed.

### **America's Water Infrastructure Act**

The America's Water Infrastructure Act of 2018 (AWIA, Pub. L. 115-270) strengthens the Agency's ability to invest in water infrastructure. In addition to amounts provided for other specific grant programs, the bill provides \$3 million in funding to support Section 4304(b) of AWIA (42 U.S.C. 300j-19e), which authorized the Innovative Water Infrastructure Workforce Development Program.

- **Assistance for Small and Disadvantaged Communities Program**  
\$26,408,000 shall be for grants under subsections (a) through (j) of section 1459A of the Safe Drinking Water Act (42 U.S.C. 300j-19a)
- **Voluntary School and Child Care Program Lead Testing Program**  
\$26,500,000 shall be for grants under section 1464(d) of the Safe Drinking Water Act (42 U.S.C. 300j-24(d))
- **Reducing Lead in Drinking Water Program**  
\$21,511,000 shall be for grants under section 1459B of the Safe Drinking Water Act (42 U.S.C. 300j-19b)
- **Drinking Water Infrastructure Resilience and Sustainability Program**  
\$4,000,000 shall be for grants under section 1459A(l) of the Safe Drinking Water Act (42 U.S.C. 300j-19a(l))
- **Technical Assistance for Treatment Works Program**  
\$18,000,000 shall be for grants under section 104(b)(8) of the Federal Water Pollution Control Act (33 U.S.C. 1254(b)(8))
- **Sewer Overflow Control Grant Program**

\$40,000,000 shall be for grants under section 221 of the Federal Water Pollution Control Act (33 U.S.C. 1301)

- **Innovative Water Infrastructure Workforce Development Program**  
\$3,000,000 shall be for grants under section 4304(b) of the America's Water Infrastructure Act of 2018

### **Compass Codes and Object Class Updates**

On September 14, 2020, the Office of the Comptroller issued an update to Resource Management Directive System 2590, FY 2020 Object Class Manual. The changes were effective October 1, 2020. The updated manual closed or modified finance object classes (FOCs) to simplify agency cost charging and created new FOCs to capture OMB-mandated Technology Business Management (TBM) cost towers. The updated manual can be found on the [OCFO Financial Policies Intranet](#). If you have any questions regarding the FY 2020 Object Class Manual, please contact [OCFO\\_Financial\\_Policy@epa.gov](mailto:OCFO_Financial_Policy@epa.gov).

### **Development of Non-Pay Utilization Measure(s)**

Office of Budget (OB) and our partners in OAS and OGD are developing utilization measures that will increase the availability of utilization data and better inform decision making. These Agency-wide measure(s) will support regional and headquarters offices in monitoring and managing non-pay utilization. The ultimate goal of the measure(s) is to identify challenges or issues early at the RPIO or agency level to facilitate a solution. This measure will be tracked and reported on by OB during the monthly business review (MBR) and adoption is encouraged by all RPIOs.

### **Transit Subsidy (*OMS and Regions Only*)**

Beginning in FY 2021, RPIO Activity Code "04" must be used for Transit Subsidy in Budget Formulation, Compass Budgeting, and Spending. Resources for Transit Subsidy have been loaded into PRC 000YF2X04 as part of the FY 2021 Operating Plan budget load. RPIOs should not reprogram resources IN or OUT of this PRC without prior approval of OMS-HQ and OCFO using Attachment H. RPIOs should not charge Transit Subsidy against any other PRC; the only exceptions is for temporary transit charges that are incurred through the use of the Simplified Payment System where transit subsidy benefits are temporarily charged to the accounting dimensions within an employee's Work Code prior to an RPIO moving charges to 000YF2X04.

Additionally, OMS-HQ and OCFO have implemented a one-time reduction in FY 2021 Transit Subsidy funding as a result of anticipated COVID-19 related reduction in Transit use while the Agency is under maximum telework. Should an RPIO face shortfalls in Transit Subsidy funding in FY 2021, the RPIO should communicate the resource need to OMS-HQ and OCFO.

Transit Subsidy contacts for OMS-HQ are Daniel Coogan ([Coogan.Daniel@epa.gov](mailto:Coogan.Daniel@epa.gov)), Greg Scott ([Scott.Gregory@epa.gov](mailto:Scott.Gregory@epa.gov)), and Laurel Ajabi ([Ajabi.Laurel@epa.gov](mailto:Ajabi.Laurel@epa.gov)); contact for OCFO is Christopher Monson ([Monson.Christopher@epa.gov](mailto:Monson.Christopher@epa.gov)).

## **Other Program Changes**

### **Harmful Algal Blooms (HABs)**

In the Explanatory Statement accompanying the appropriation act, Congress stated its intention that \$6,000,000 of funds in the Science and Technology account be used to investigate adverse health effects from exposures to HABs and cyanobacteria toxins and to develop methods to monitor, characterize, and predict blooms for early action.

### **Columbia River Basin Restoration Program**

The appropriation act provides \$1,500,000 to commence implementation of the Columbia River Basin Restoration Program, which was authorized in Public Law 114-322. Sub Program Project (QD) has been set up under Program Project 68 (Geographic Programs: Other) for this new grant program.

### **National Estuary Programs (NEP)**

The operating plan includes \$31.8M million in the NEP/Coastal Waterways Program Project (89) for Regional grants to the NEPs, sufficient to comply with Congressional direction that at least \$700,000 be provided to each NEP.

Congress directed \$1,500,000 in competitive grants be made available for additional projects and encourages EPA to work in consultation with NEP directors to identify worthy projects and activities.

### **Resource Conservation and Recovery Act (RCRA) Program**

The RCRA program project includes an additional \$6,111,000 over the FY 2020 level. In accordance with Congressional direction, no less than \$9 million of program resources shall be allocated for the purpose of developing and implementing a Federal permit program for the regulation of coal combustion residuals in nonparticipating states.

### **Foreign Aid Transparency & Accountability Act (FATAA)**

EPA is required to comply with the foreign assistance reporting policies and practices set forth in the Foreign Aid Transparency and Accountability Act of 2016 (FATAA). EPA Order 4501 'Compliance with OMB Policy M-18-04: *Final Monitoring and Evaluation Guidelines Foreign Assistance*' dated June 11, 2019, requires monitoring, evaluation and reporting on the performance of United States foreign assistance and its contribution to the policies, strategies, projects, program goals and priorities undertaken by the Federal Government. OCFO developed a list of EPA Program Projects, by ascending resource totals, to determine the median. If any EPA program project with significant international expenditures is above the median dollar threshold, the NPM program project 'owner' is required to develop and finalize a systematic collection and analysis of information about the characteristics and outcomes evaluation. For this fiscal year, no international program projects resource totals exceed the median level of all EPA program projects, therefore no NPM is required to conduct an international evaluation. If you have questions please contact Mike Weckesser, SBO, Office of International and Tribal Affairs at (202) 564-0324 or [Weckesser.Mike@epa.gov](mailto:Weckesser.Mike@epa.gov).

## **Fees and Offsetting Collections**

The Office of the Chief Financial Officer continues to work with OLEM, OCSPP, and OW programs to develop internal policies and procedures related to managing fee collections. Collections can be reprogrammed in Compass using a DRP reprogramming document. Please contact your OB Control Team Analyst (Attachment J) for more details. RPIOs wishing to spend fee collections for set-asides, audits, etc. should reach out to the managing program to request a reprogramming of funds.

### **Hazardous Waste Electronic Manifest System Fund (E-Manifest Appropriation)**

The E-Manifest Appropriation is provided for carrying out the Hazardous Waste Electronic Manifest Establishment Act (E-Manifest Act) passed on October 5, 2012. In FY 2021, Congress has appropriated \$8 million in E-manifest (fund code “M”) funds to be available until expended. EPA will continue to collect user fees for the E-Manifest program and collections will be posted in fund code “M3F” in Compass. Funds collected by charging user fees shall be reduced as offsetting collections to result in a final FY 2021 appropriation estimated at no more than \$0. Any user fees collected in FY 2021 above the \$8 million to be returned to Treasury will remain available until expended and used for necessary expenses.

As E-Manifest system development is part of the Agency’s E-Enterprise efforts, resources should be coded with Local Code ‘EEN.’ Note that agency-level review activities are considered separate functions for charging purposes. For additional information contact Andrew Mack at 202-564-6445 or [mack.andrew@epa.gov](mailto:mack.andrew@epa.gov).

### **Toxic Substances Control Act (TSCA)**

The Omnibus provides \$5 million of appropriated no-year funds for activities related to the TSCA Service Fee Fund. Fund code “BT” will be used for budgeting and spending these funds. The language enables the EPA to use this funding to implement certain activities described in section 26(b)(1) of TSCA, as amended by the Frank R. Lautenberg Chemical Safety for the 21<sup>st</sup> Century Act.

Fund code “BLT” has been established to track TSCA Service Fee Fund receipts, which began in FY 2019. This fee will provide a sustainable source of funding for OCSPP to carry out its new responsibilities, including providing support for Agency indirect costs. In FY 2021, the offsetting collections clause for TSCA funds remains, and funds collected by charging service fees shall be reduced as offsetting collections to result in a final appropriation estimated at no more than \$0. Collected amounts above this \$5 million will remain available to the agency for program expenses until expended. The Office of the Chief Financial Officer and the Office Chemical Safety and Pollution Prevention will work together to initiate the required warrants and transfers to move collected service fees to fund code BLT for spending.

The table below shows the allocation of the BFY 2021 no-year BT appropriation by RPIO. These allocations can also be viewed in BFS in 2021 OPP v.99.

<b>BBFY</b>	<b>Fund Code</b>	<b>RPIO</b>	<b>Allocated Amount</b>
2021	BT	OCSP	\$3,972,900
2021	BT	ORD	\$ 145,350
2021	BT	OGC	\$ 726,750
2021	BT	OCFO	\$ 155,000
		<b>Total:</b>	<b>\$5,000,000</b>

### **Water Infrastructure Finance and Innovation Act (WIFIA)**

In FY 2021, the WIFIA program is provided a total of \$65 million in appropriated funds. Of that total, \$5.5 million is for administrative expenses, which are available until September 30, 2022. “WF1” is the fund code for the two-year administrative expenses. The remaining \$59.5 million is the loan subsidy and is available for direct and guaranteed loans using fund code “WF.” Fund Code “WFF” was established to track WIFIA direct loan financing fees. These fee collections continue to be posted to Compass and are available for the program to spend.

Due to Agency reporting requirements, the WIFIA subsidy (“WF” fund code) is operated out of current year only. This change will mean that the available funds in WF will be carried forward at the end of each fiscal year to match the cohort reporting year for all loan obligations.

The WIFIA program and the Office of the Chief Financial Officer continue to work closely during the loan and implementation process including submitting apportionment requests to OMB.

### **Reimbursable Requests**

The Cincinnati Finance Center (CFC) will continue to load Reimbursable Interagency Project agreements, cooperative research and development agreement (CRADA), and Intergovernmental Personnel Act (IPA) funds directly into the Compass Project Cost Accounting Module. Please be aware that although we are still not budgeting by PRC in the Module, RPIOs will continue to *spend* against PRCs and are responsible for monitoring their reimbursable spending by PRC. No reprogrammings are necessary for budget authority.

*Please remember*, all Interagency Agreements for Working Capital Fund carryover will be reissued through the Project Cost Account Module by CFC, through fund code WR1. For unobligated funds (carryover) from 2020 agreements, program offices will need to enter a Reservation of Funds (RF) document into Compass. CFC will then enter the amount in the Project Cost Module using Fund Code WR1.

The Reimbursable Agreements Status of Funds Report in CBOR provides the funding status of all current reimbursable agreements. This report can be used to identify accounts where there are differences in spending in CBOR between what is in the DCN Tracking universe and the Accounts Receivable universe due to spending documents that were committed/obligated/paid without referencing the reimbursable agreement number.

Agreements that are rolled into 21/22 will keep their original BBFY identified year. New agreements with project periods ending in FY 2021 should have a FY 2020/2021 identifier and those ending in FY 2022 or later will have an FY 2021/2022 identifier.

For no-year interagency agreements or FY 2019/2020 or prior agreements that will be carried over, users will need to request authority using an RF document. The carryover funds will not be available until the RF document has been entered and confirmed with the Cincinnati Finance Center. CFC will run a report to calculate carryover and will email program offices to let them know the available dollar amount for their agreement(s). Upon receipt of the email, the program office should enter an RF document and send screenshots of the approved RF to CFC. CFC will then enter carryover in Compass and notify the program office when complete. The CFC contact will depend on the type of agreement. Please see below:

- Regional agreements, FEMA, Advances – **Jennifer Keene**
- WCF, Oil – **Evelyn Allen**
- Intergovernmental Personnel Act (IPAs), Project Agreements, Non-Federal Agreements – **Mark Cochran**
- Headquarters repayment agreement – **Carol Goetz**

Please refer to the link below for an SOP with step-by-step directions for the automated RF process: [http://intranet.epa.gov/ocfo/perform/pdfs/how\\_to\\_reserve\\_reimbursable\\_authority.pdf](http://intranet.epa.gov/ocfo/perform/pdfs/how_to_reserve_reimbursable_authority.pdf)

If you have questions about the RF process, please contact Gary Lane at 202-564-8917 or Christina Ertel at 202-564-0147. For questions about the carryover process, please contact Molly Williams at 513-487-2076, or the appropriate CFC contact.

## **Payroll**

### **Payroll Dashboard**

The Payroll [Dashboard \(linked here\)](#) is a new tool the Office of the Chief Financial Officer has made available to support offices in managing their FTE and payroll. All resource management staff are strongly encouraged to routinely use the dashboard to monitor FTE and payroll utilization compared to budget authority. The tool automatically projects current utilization for the entire fiscal year and shows projected surpluses or deficits. New features are coming soon, including the ability to add office specific local knowledge at the work code level and enrichment/attrition factors for each RPIO. Trainings on the local knowledge features are available during the month of March. Click the link above to register for training or access additional support information. Please contact [Adam Reim](#) or [BFS Support](#) with feedback or questions on the new dashboard.

### **Monthly Payroll Reviews**

Throughout FY 2021, the Office of Budget will hold monthly meetings with each RPIO to jointly review payroll and FTE data. This will be facilitated through the new payroll dashboard. OB will highlight any budget lines projected to exceed authority and ask offices for their plans to manage the situation, including how the RPIO will cover their projected pay deficits where they are above ceiling. We continue to appreciate the strong partnership between OCFO and the payroll community to identify concerns and resolve them timely and appropriately.

### **NOA Payroll Reprogrammings**

Payroll continues to be a controlled expense and any savings are needed to fund agency priorities. Net zero reprogrammings moving funds into payroll object class (BOC 10) may be processed. Please note, reprogrammings crossing program areas or controlled program projects will need to be entered into BFS and are subject to agency reprogramming limits.

RPIOs may request approval to transfer payroll funds (BOC 10) to other RPIOs. Please submit a Payroll Reprogramming Request Form provided in **Attachment H** to your Control Team Analyst if you plan to move payroll to another RPIO. **Attachment H** must also be used to justify requests to move funds out of BOC 10. RPIOs are expected to carefully manage pay and FTE utilization and pay will not be provided for RPIOs that are over ceiling.

### **Carryover Payroll Defactos**

As in previous years available carryover payroll balances are centrally managed by the Office of Budget and are used to fund the Agency priorities. RPIOs are responsible for preventing and remedying payroll defactos, resulting from time and attendance corrections, from their available non-payroll carryover.

## **BFY 2019 & 2020 CARRYOVER**

### **Appropriated Carryover**

#### Multi-Year Funds

The EPM, S&T, and IG FY 2020/2021 operating plans automatically rolled over in Compass and are available for spending up to the apportioned levels.

#### No-Year Funds

**BFY 2020** – Like the multi-year funds, STAG, Superfund, LUST, B&F, e-Manifest, TSCA, WIFIA and Inland Oil Spill carryover balances automatically rolled over in Compass and are available for spending up to the apportioned levels. These funds maintain their original BFY/Fund identifier (for example, 2020 T) during FY 2021. If deobligated during FY 2020, these funds will immediately become available to the allowance holder; recertification is not necessary.

BFY 2019 and Prior – STAG, Superfund, LUST, TSCA, WIFIA and Inland Oil Spill carryover available balances were swept from the budget in early October via the Compass carryover batch process. Any available balances from the FY 2019 and prior funds were combined into a single carryover fund under BBFY 2020 (for example 2020 TC, E1C, etc.). No new commitments will be entered against these BFY 2019 and prior funds beginning October 1, 2020.

The Office of Budget will centrally manage the BFY 2019 and prior years, Superfund, LUST, and Inland Oil Spill carryover funds. STAG funds will be redistributed to the relevant NPMs or redirected for Agency priorities.



Congressional Earmarks - Earmarks (Program Project 51) continue to rollover into E5C at level 7 and maintain their RPIO, AH, and add-on code identifiers. Earmarks are loaded in BFY 2019. In FY 2020, deobligations against BFY 2019 E5C will recover 2019 E4D and recertification is required. These deobligations will hit the Office of Budget's recertification database under E4, E4C, or E4D. The Office of Budget will move those balances to 2019 E5C and issue them upon request. All deobligated Earmark funds must be requested from the recertification database and returned to headquarters (Allowance Holder 9K) or your organization by the end of the fiscal year.

### **Reimbursable and Offsetting Collections Carryover**

For carryover of offsetting collections for FIFRA (P), PRIA (P1), TSCA (BLT), E-Manifest (M3F), and Working Capital Fund (WR), the Office of Budget will notify programs when carryover is available. Programs will request a DRP reprogramming to move funds to their RPIO. All reimbursable offsetting collection funds will be issued with a BFY of 2021.

The Fund/Allowance Holder/PRC list for the from line of these reprogrammings is provided in **Attachment C**.

### **Congressional Earmarks**

Earmarks (Program Project 51) continue to rollover into E5C at level 7 and maintain their RPIO, AH, and add-on code identifiers. Earmarks are loaded in BFY 2020. In FY 2021, deobligations against BFY 2020 E5C will recover to the BFY 2020 line of accounting; recertification is not required. However, recertification is required for deobligations against BFY 2019 and prior Earmarks that are still coded with the fund code E4. These deobligations will hit the Office of Budget's recertification database. The Office of Budget will move these balances monthly to 2020 E5C and issue them upon request. All deobligated Earmark funds must be requested from the recertification database and returned to headquarters (Allowance Holder 9K) or your organization by the end of the Fiscal Year.

For information about requirements for Earmark requests, contact Christina Ertel (202-564-0147).

### **Information Technology Coding**

#### **IT Codes**

The Clinger-Cohen Act of 1996, the E-Government Act of 2002, and the Federal Information Technology Acquisition Reform Act (FITARA) of 2015 require federal agencies to track and report information technology budget information. Agency budget, funds control, contracting officer representatives, and IT staffs must work closely to ensure that all IT funding and spending are coded properly in the Agency budget and financial systems so that data can be accurately reported to the Chief Information Officer and the Office of Management and Budget, as well as for preparation of the Agency Financial Statements. This includes non-appropriated funds, e.g., fees when applicable.

Beginning in FY 2021, all IT spending must be within the Technology Business Management (TBM) coding structure. TBM is a framework to manage IT resources and spending using standardized taxonomy of IT services, resources, and cost sources. The objective of TBM is to foster transparency and facilitate informed, data-driven decision making. TBM is accomplished through the use of the Cost Area Code (Position 5/6 of the Site/Project Field) - one of 10 TBM Towers MUST be used in ALL IT spend, use of “00” in the Cost Area Code is no longer valid. Further, TBM requires special attention to the Financial Object Class (FOC), the FY 2020 revisions to the Object Class manual indicates whether an FOC is for IT and an IT code must be used in conjunction or if an FOC is non-IT and an IT code is NOT allowed. Compass validations are in place to prevent unintended use of FOCs and IT codes.

IT Coding for Payroll (captured in Payroll Cost Allocation workcodes) uses unique payroll-IT codes that have “X” in the last 5 positions of the IT Code (Site/Project code). For questions on PCA IT Workcode please contact Jayna Alexander in OCFO at 202-564-4809.

For IT coding guidance, visit: <https://intranet.epa.gov/cpic/resourcecoding/index.htm>. For the FY 2020 Object Class manual, visit <https://intranet.epa.gov/ocfo/policies/direct/2590/2590-fy20.pdf>. Contact [CPIC@epa.gov](mailto:CPIC@epa.gov) with questions.

There are financial audit requirements for IT spending. Software capitalization is the recognition of internally developed software as fixed assets. Software expenses with IT codes P and M are recorded as expenses. Software expenses coded with the IT Development code D must be reviewed by the Office of the Controller Property Team to determine if they get capitalized and recorded as assets. That is why it is important to use the correct IT code. EPA’s Resources Management Directive 2540-11-T1, Internal Use Software Capitalization, provides the criteria to account for internal use software as an asset. The Software Capitalization Policy explains accounting capitalization requirements that emphasize the importance of correctly capturing IT costs by its correct life cycle.

Link

<https://intranet.epa.gov/fmdvally/policies/direct/2540/2540-11-t1-internal-use-software-capitalization.pdf>

## **E-Enterprise**

### **E-Enterprise Resources**

The Agency will continue to track and monitor E-Enterprise related pay and non-pay resources from budget formulation through execution by applying the Local Code ‘EEN’ in BFS, Compass, and as applicable in People Plus or Concur. ‘EEN’ are the fifth, sixth, and seventh characters of the Organization Code string. Reprogrammings into or out of E-Enterprise or across Program Projects or Allowance Holders with E-Enterprise funds will require approval by the E-Enterprise Management Team. For questions about coding E-Enterprise resources, please contact Joey Bailey at 202-564-0521.

## **Reprogrammings and Realignment**

### **Reprogrammings and Congressional Limits**

1. Reprogrammings that move appropriated funds into or out of Program Areas, select Program Projects and Sub-Program Projects must be entered and approved in BFS before being uploaded and processed in Compass. If a proposed reprogramming causes the Agency to exceed its reprogramming threshold, the reprogramming cannot be completed without first notifying the House and Senate Appropriations Committees. In FY 2021, the reprogramming threshold is still the lower of \$1 million or 10 percent.
2. There are three types of protected Program Projects: (1) those that cannot be decreased; (2) those that cannot be increased OR decreased; (3) those that require approval from the Office of Budget via a Program Project request form. **Attachment D** lists all Program Projects and denotes which control(s), if any, each Program Project is subject to. Please be sure to review Attachment D carefully to ensure that agency funds are spent in a legal and appropriate manner.
3. Internal scrutiny still applies to four Program Projects in EPM: Executive Management Operations (E8); Regulatory/Economic-Management and Analysis (H9); Wetlands (E2) and Environmental Education (E9). If an RPIO is considering a reprogramming into or out of one of these programs, a Program Project Reprogramming Request Form, provided in **Attachment E**, **MUST** be submitted to the Control Team Leader for review.
4. Justifications for ALL reprogrammings must be clear and concise. They should state the purpose of the reprogramming, what specifically the funds are for, any potential impact to the losing Program Project, and include a point of contact name and phone number for reference. Please remember that these statements may be viewed by the Office of Management and Budget, the Government Accountability Office, Inspector General and Congressional staff.
5. LUST Prevention funds within the LUST appropriation (Program Project J6) are to be used solely for financial assistance through grants or cooperative agreements for states and tribes as detailed in the statute 42 USC 6991j. Funds may not be moved in or out of this program project or used for other purposes.
6. SWDA 9004(f)(1)(A) requires EPA to use at least 80 percent of the amount Congress appropriates for LUST corrective action to award SWDA 9003(h)(7) cooperative agreements to the states. For this reason, funds must not be moved out of Program Project 87 or used for other purposes.

***NOTE:*** *The last day for NPMs to reprogram ALL expiring funds to the Regions is April 30, 2021.*

***NOTE:*** *The last day for NPMs to reprogram New Obligational Authority (NOA) funds to the Regions is July 23, 2021.*

### **Sub-Program Projects and RPIO Activity Codes**

To account for areas of high interest to Congress, OMB, and EPA senior management in FY 2021, the Agency is required to account for some activities below the Program Project level. The eighth and ninth characters of the PRC are used to identify Sub-Program Projects and RPIO activity codes. **Attachment F** provides a list of these projects and activities and their codes.

In addition, offices are required to code agency expenses that should be charged under the two RPIO Activity Codes for workforce support: 'W1' (General Workforce Support) and 'W2' (Programmatic Workforce Support). See **Attachment G**.

### **Regional Lab Realignment and Laboratory Services and Applied Science Division (LSASD) Workload Assessment Workgroup Implementation**

Regions submitted draft regional implementation plans in January 2021, which are currently being reviewed and discussed by the workgroup and OCFO. Any approved FTE adjustments that result from the final plans will be proposed in the FY 2022 budget formulation cycle for implementation beginning in FY 2022.

### **NOA Travel Reprogrammings**

Due to the expected slowdown in travel related to the COVID pandemic, reprogramming travel funds OUT of the travel BOC 21 or 28 is not allowed during FY 2021. FY 2021 Travel savings may be used to fund the Administrator's end of year funding decisions to support priority areas and Agency needs. Please contact your Control Team analyst if you have a critical need to reprogram travel funds.

### **Voluntary Services**

The Anti-deficiency Act prohibits agencies from accepting "voluntary services" except when otherwise authorized by law. The Anti-deficiency Act does not contain any "de minimis" exceptions, so it applies irrespective of the length of the unpaid services (e.g., even if the service is less than an hour). This "voluntary services prohibition" is designed to guard against situations where individuals might offer services to the government that are ostensibly free, but then demand payment later. Organizations within the agency may accept unpaid services only when an individual offering such services executes a written agreement before any services are performed. The agreement must:

- 1) state the services are offered without expectation of payment; and,
- 2) expressly waive any future pay claims against the government.

For student volunteers, see EPA Order 3100.4B. For unpaid experts and consultants, see EPA Order 3110.4 A4. For all other volunteers, see H.R. Bulletin 19-003B and accompanying *Volunteer Service Participation Agreement*.

### **Defactos**

A defacto occurs when an RPIO obligates funds in excess of the budget authority in a specific Program Area, Program Project, Sub-Program Project or BOC. Defactos are a serious issue, and in FY 2021, the Office of Budget will continue to monitor them carefully. To prevent a defacto, RPIOs should first reprogram the necessary funds to ensure availability before spending. RPIOs are responsible for ensuring that they do not have defactos at the Program Project, Sub-Program Project, or BOC levels. The Office of Budget Control Team is monitoring for agency wide defactos at the Program Project level. If a defacto occurs, the involved RPIO must specify how they intend to correct the defacto and when the correction will appear in Compass.

RPIOs are to work to remedy any defacto in any Program Project. If funding issuances or policy decisions cannot be fully implemented due to a defacto, the RPIO will be responsible for identifying alternative funds.

### **Agency Ceilings**

#### **Full-Time Equivalent Targets**

Each Responsible Planning Implementation Officer (RPIO) is responsible for monitoring and managing its FTE. RPIOs also are expected to manage FTE consistent with existing budgets with attention to enacted payroll allocations as well as the Human Capital Plan. Each RPIO should ensure available pay at the detailed budget level when recruiting or onboarding new employees.

The policy on reimbursable FTE states that non-routine reimbursable FTE (e.g., FTE charging to a FEMA Mission Assignment, Superfund special accounts, etc.) may be utilized without ceiling restrictions, which may cause an office to exceed established ceiling levels. We will continue to include routine, projected reimbursable FTE in the budgeted ceiling levels but additional reimbursable FTE may be utilized without adjustment to ceiling.

#### **Workforce Support Costs for Non-FTE as well as FTE**

Offices are to ensure that adequate resources are available to provide essential workforce support costs (including WCF, IT support, other) for allocated FTE and when choosing to employ a non-FTE (e.g., SEE, contractor, intern, volunteer). Specifically, if an office chooses to hire a non-FTE, that office is responsible for fully funding its non-FTE employee either through current program resources or by requesting resources from the appropriate National Program Manager as needed. Please contact Bruce Haase or CJ Monson in the Resource Planning and Regional Operations Staff with any concerns or to discuss specific resource amounts.

#### **Travel Ceiling**

The 2021 travel ceiling will match the enacted operating plan budget for each appropriation and RPIO. To request additional travel ceiling, submit your request with justification via email to Gary Lane at Lane.Gary@epa.gov. After receiving approval, RPIOs should enter a reprogramming document into Compass to reprogram travel dollars. You must receive approval *before* incurring costs or obligations.

Note: FY 2020 Carryover travel funds are available for use. OB does not plan to redirect these funds for other agency priorities.

A reprogramming document is sufficient to transfer travel ceiling and/or dollars within or between RPIOs. When reprogramming travel ceiling, please ensure that the reprogramming document specifically mentions the transfer of ceiling and includes a justification. Please note travel ceiling may be transferred across program projects.

## **Recertification of Funds**

### **Deobligated Two-Year Funds**

In the EPM, S&T, and IG accounts, recertification of deobligated FY 2020/2021 or FY 2021/2022 resources is not necessary since the Agency's two-year appropriations automatically roll over in Compass. Deobligations in any of these accounts automatically return to that account to be used again, as long as the funds have not expired.

### **Deobligated No-Year Funds**

Recertification of deobligated FY 2020 Superfund, LUST, Oil, B&F, and STAG is not necessary. All deobligated BFY 2020 no-year funds go back to the original line of accounting.

BFY 2019 and prior funds deobligated in FY 2021 are recovered by the Agency and must be recertified before they are made available for reuse. If recertified STAG, Superfund, B&F, or LUST funds are not obligated within the fiscal year issued, they will become agency-wide Carryover in the following fiscal year.

Offices should use the Office of Budget's Lotus Notes Recertification Database to request recertification of deobligated no-year funds. Please contact your Office of Budget Control Team analyst if you have questions or need access to the Recertification Database.

All appropriated no-year funds that are recertified will be moved to a separate recovery fund, which will have a '**D**' as the last character. For example, LUST recoveries will be in fund FD, Superfund recoveries will be in fund TD, STAG recoveries will be in fund E1D, E2D, etc.

The Office of Budget will continue to look closely at the reasons for carryover recertifications greater than \$150K. For STAG recertification requests of \$150K or more, please provide the following information:

1. Why you were unable to use all the funds the first time?
2. Are the funds going back to the same recipient that had them before?
3. What indicates this time that the funds will be managed differently by the state or grantee?

For requests under \$150K, we only require a statement in the Lotus Notes comment field confirming the request is for a valid deobligation and a screen shot of the 'To' line in the Compass reprogramming document.

When requesting recertification of STAG Brownfields Categorical Grants and Brownfields Projects, the 'To' line should be 9R. OLEM will redistribute these funds as appropriate. No other documentation or screenshot is required.

### **Recertification Reprogramming**

To receive recovered/deobligated resources from no-year accounts, RPIOs must submit a request via the Office of Budget's Recertification Database. Once the database request is created, a reprogramming document should be entered in Compass. A screen shot of the

reprogramming must be included in the Recertification Database request. The reprogramming must contain:

- The appropriate accounting information
- The Recertification Database ID Number in the justification field.

The Control Team will approve the transaction in the database first and will then process the reprogramming document in Compass.

### **Movement of BFY 2019 and Prior No-Year Funds on Assistance Agreements & Contracts**

Obligation balances of BFY 2019 and prior year no-year funds **cannot** be moved from one assistance agreement or contract to another without recertification of the funds by the Office of Budget. Funds must be deobligated in Compass and recertified to the 2020 recovery fund. These recertified funds may then be obligated on a new assistance agreement or contract and must use the current strategic plan PRC structure.

For assistance agreements, recertification is **required** when funds from one budget period are transferred to a subsequent budget period through the execution of a continuation award. The requirements for recertification of no-year funds apply to all funding vehicles (contracts and grants) **including** grants that fall under 40 CFR § 35.118, which states:

*Subject to any provisions of law, if a recipient's Financial Status Report shows unexpended balances, the Regional Administrator will deobligate the unexpended balances and make them available, to either the same recipient in the same region or other eligible recipients, including Indian Tribes, or other Tribal Consortia, for environmental program grants.*

This means ALL grants in both the regions and Headquarters containing no-year funds **MUST go through a recertification process** in which the Office of Budget will review and reissue the funds to the appropriate program office or Regional Office. For contracts, recertification is **NOT required** when funds are moved between option years or between delivery orders on the same contract.

### **Prohibited Activities and Congressional Directives in FY 2021**

If the FY 2021 appropriation act prohibits the use of appropriated funds for a particular program or activity, offices must pay close attention to avoid any appearance of funding the prohibited activity. Offices are encouraged to coordinate with OCFO and OGC to ensure that the Agency does not violate the Anti-deficiency Act. For a detailed list of Prohibited Activities and Congressional Directives see **Attachment I**.

### **Unliquidated Obligations**

The Agency continues its efforts to improve management of unliquidated obligations (ULOs). Agency policy requires obligating officials and program offices to periodically track and monitor all current and prior year unliquidated obligations and to perform a formal annual

review of all unliquidated obligations that have no financial activity for 180 days or more. The purpose of the review is to ensure that all inactive obligations are still valid and documented properly.

Policy and SOP - Obligor officials and Program Offices should refer to the policy for reviewing and managing unliquidated obligations. Policy and SOP information can be found on the ULO Microsoft Teams channel under the [Policy and SOP](#) heading and at the Office of the Controller Policy and Training Branch's Sharepoint site (link above).

Software Tool - The ULO Tool is now available for Offices to review open obligations throughout the year. The ULO Tool provides daily updated financial information as well as updated information from the relevant administrative system (e.g., IGMS for grants, EAS for contracts) for each ULO. The tool can be used to highlight particular items (for example, see contracts with expiring EPM and S&T funds by clicking on the "Expiring" tab, including contract changes). Offices can manage obligations in IGMS and other previously mentioned databases.

Please note that OCFO also encourages officials to look at consolidated information about any particular grant, contract, or other action, to access summary data about certain types of ULOs. The ULO Tool aids in ongoing reviews and reports of ULOs and annual reviews.

Policy Reminder – Unliquidated obligations should only reflect remaining or unbilled work. Funding Officials should deobligate unliquidated obligations with expired project periods unless there are pending invoices or further drawdowns. If invoices or drawdowns occur after the funds are deobligated, the invoice should be paid as outlined within [RMDS 2520](#), Chapter 7.

### **Cancellation of Unliquidated Obligations**

Once the Agency's two-year funds expire, EPA has authority to liquidate obligations for an additional seven years. After the seven-year "expired" period, the authority to liquidate obligations is "cancelled" and the account is closed.

When an appropriation is cancelled, any obligations that must be liquidated must be paid using current year funds. There are statutory limits on the amount of current year funds that are available for this purpose. Given the fiscal year constraints on these current accounts, it becomes more difficult with each year to provide current year appropriated funds to liquidate obligations from cancelled appropriation accounts. Therefore, grants and contracts funded with FY 2021 EPM, S&T and IG funds must not authorize activities that would require payments beyond September 30, 2029.

### **Unliquidated Obligations Certification Forms**

The OC hosts and manages the desktop tool that will form the basis on which ULO reviews are conducted. The desktop tool will identify all active and inactive ULOs and provide an electronic certification process.



All employees involved share a responsibility to adhere to the policies and procedures in this Policy. For the annual end-of-year ULO certification and in accordance with the OC Year-End Closing Instructions, the responsible parties will submit certifications to the Director of Policy, Training & Accountability Division in the Office of the Controller. Certification forms must be submitted via email to Benita Deane [Deane.Benita@epa.gov](mailto:Deane.Benita@epa.gov).

### **Paying Overruns Using Expired Funds**

Overruns are upward adjustments to recorded obligations of bona fide needs in the year in which the overrun occurred. For the purposes of funds control, the term “overrun” generally encompasses all additional legal liabilities that the Agency did not record correctly in Compass. The Agency’s fiduciary and expired fund reserve accounts, monitored by the Office of Budget, will cover potential cost overruns, unanticipated trailing costs, indirect provisional billing rate adjustments and/or final indirect rate adjustments. For Superfund contracts and the Great Lakes Legacy Act-related projects, the Agency has an enhanced reserve to encourage timely deobligations and to help maintain the pace of cleanups.

Expired phase overruns must be paid with funds available to liquidate obligations for the year of the original obligation. Typically, an upward adjustment is made using the original obligations’ accounting data. Program/regional offices should not submit new commitments in Compass to cover these obligations and instead work with the appropriate Finance Center to fund the obligation with a modification using the appropriate accounting information. If the overrun is more than \$50,000, the obligating official or payment official should notify the OB Control Team Lead (Attachment J) via email. The notification should include the total amount of charge broken down by the budget fiscal year (BFY), appropriation, and amount.

More information on overruns is found in the [RMDS 2520](#), Chapter 7.

### **Performance Partnership Grants (PPG)**

Programs should continue to use reprogrammings to shift resources from one PPG to another. If the spending for a PPG is in a different Program Project from where the funds are budgeted, enter a single reprogramming in Compass to shift the funds. PPGs are not subject to reprogramming limitations. Note the following requirements:

1. The reprogramming should direct funds from the Categorical Grants where funding originates to the Categorical Grants where spending will occur.
2. The “PURPOSE” statement should state that it is “for PPG realignment per decision memo dated \_\_\_\_\_” and list the state involved.

### **State Grants and LUST Cooperative Agreements**

To ensure the Agency can continue to track state grant spending properly and produce the Budget Information for States report, all spending transactions **must** have a State Code identifier in the organization field. In addition, offices should track the LUST Cleanup and Prevention assistance agreements by state.

### **STAG Continuing Environmental Program (CEP) Grants**

It is a priority of the Agency to make timely CEP grant awards to the states and tribes. NPMs should provide CEP grant allocation/targets and any necessary supplemental guidance to the regions as soon as possible to provide sufficient time for Regional Budget Offices to distribute funds within the regions and for regional programs and Grants Management Offices to complete the award process.

Regions are expected to contact their state recipients to assess individual fiscal needs. Based on that communication, regions should craft state-specific award strategies utilizing full or partial funding as appropriate.

The consideration of state-specific award strategies applies to non-competitive funding provided by the state CEP programs noted in the table below.

<b>Continuing Environmental Programs</b>	<b>Program Project</b>
Public Water System Supervision	03
State and Local Air Quality Management	04
Radon	05
Pollution Control Section (106)	06
Underground Injection Control (UIC)	08
Pesticides Program Implementation	09
Lead	10
Hazardous Waste Financial Assistance	11
Pesticides Enforcement	12
Toxic Substances Compliance	14
Beaches	23

For other state CEP programs, [Nonpoint Source Management (Section 319(h)); State Underground Storage Tanks (Section 2007(f)(2)); Pollution Prevention (Section 6605); State Wetlands Development (Section 104(b)(3)); Water Quality Planning (Sections 205(g) and 205(j)(2))] and Tribal Programs, the Agency's expectation is that the regions will award these grants expeditiously once workplans are conditionally or fully approved.

State CEP awards must comply, as applicable, with Amended Grants Policy Issuance 12-06, "Timely Obligation, Award and Expenditure of EPA Grant Funds" and GPI 11-03, "State Grant Workplans and Progress Reports." In accordance with Section 7.1 of Amended GPI 12-06, Headquarters and regional program offices should encourage states as a best practice to use multi-year workplans that are aligned with the two-year NPM guidance process. Further, as required by GPI-11-03, EPA Project Officers must upload workplans and progress reports for covered grant programs into the State Grant IT Application (SGITA).

For questions about GPI requirements or state-specific award strategies, please contact Laurice Jones in OGD at (202) 564-0223. Links to the GPIs and SGITA are provided below.

GPI Links:

[http://intranet.epa.gov/ogd/policy/gpi\\_12\\_06\\_timely\\_obligation.pdf](http://intranet.epa.gov/ogd/policy/gpi_12_06_timely_obligation.pdf)

[http://intranet.epa.gov/ogd/policy/final\\_grants\\_policy\\_issuance\\_11\\_03\\_state\\_grant\\_workplans.pdf](http://intranet.epa.gov/ogd/policy/final_grants_policy_issuance_11_03_state_grant_workplans.pdf)

SGITA Link :

<https://ofmext.epa.gov/apex/sgita/f?p=SGITA>

### **Open Commitments & Recertification database Retirement**

The current Open Commitment and Recertification databases are scheduled to be retired in FY 2021 from Lotus Notes Domino application. The Lotus Notes platform is no longer supported by the Agency's IT infrastructure. As part of the Office of Technology Solutions (OTS) ULO phase III implementation, the Open Commitments database and Recertification database will migrate to OTS ULO application in FY 2021. ULO Phase III further consolidates applications to manage funding streams impacted by the identification and resolution of unliquidated financial obligations.

The Open Commitments application has completed successful testing and training is currently being developed for end users. The open commitments database migration is expected to be completed by early Summer of 2021.

The Recertification application is currently in the design and development phase. System testing will begin this summer. The Control Team is seeking volunteers to participate in the testing phase of the project. RPIOs interested in participating should contact their Control Team Analyst. Training will be provided with System demonstrations.

### **Control Team Contacts/RPIO Contacts**

**Attachment J** provides a list of the Office of Budget Control Team analysts and their telephone numbers. Please direct your questions and comments regarding budget execution issues to an Office of Budget Control Team Analyst.

**Attachment K** provides a list of budget contacts for each RPIO, along with their telephone numbers.

Attachments:

- A. FY 2021 Appropriation (Fund) Codes and Treasury Symbols
- B. FY 2021 Carryover Plans and Fund Codes
- C. FY 2021 Reimbursable, Collections, Carryover and NOA Reprogramming Lines
- D. FY 2021 Congressional Reprogramming Controls
- E. FY 2021 Program Project Reprogramming Request Form
- F. FY 2021 RPIO Activity Codes by NPM
- G. FY 2021 Workforce (W1 and W2) RPIO Activity Codes
- H. FY 2021 Payroll Reprogramming Form
- I. FY 2021 Prohibited Activities and Congressional Directives
- J. FY 2021 Office of Budget Control Team Contacts
- K. FY 2021 RPIO Budget Contacts
- L. Legal Advice memo on Shifting/Swapping Funds
- M. FY 2021 Operating Plan - Additional Funding for Agency Priorities

Cc: Angel Robinson  
Natasha Gonzalez  
Gary Lane  
Wyatt Boyd  
Glen Cuscino  
Sylvana Li  
Michael Osinski  
Kenneth Sylvester  
Kimberly Patrick  
Regional Budget Officers  
Funds Control Officers  
SBO Staff

## FY 2021 Appropriation (Fund) Codes and Treasury Symbols

Appropriation Code	Title	BFY	Treasury Symbol	BFY	Treasury Symbol
	Environmental Programs and Management				
B	Environmental Programs and Management (EPM)	20/21	06820/210108	21/22	06821/220108
BR	EPM Reimbursable (Multi-Year)	20/21	06820/210108	21/22	06821/220108
BR1	EPM Reimbursable	20/21	06820/210108	21/22	06821/220108
BR3	EPM Reimbursable - IPA and Non-Federal (Multi-Year)	20/21	06820/210108	21/22	06821/220108
BR5	EPM Recycling Proceeds (No Year)	21	068X0108		
BR7	EPM Reimbursable- Gulf Coast Recovery	20/21	06820/210108	21/22	06821/220108
BS2	EPM Sandy Supplemental	20	068X0108		
BS5	EPM USMCA Supplemental	20	068X0108		
BS6	EPM CARES Act Supplemental	20/21	06820/210108		
BT	TSCA21 Special Appropriated Funds	21	068X0108		
BT	TSCA21 Special Appropriated Funds Carryover (2nd year)	20	068X0108		
BTC	TSCA21 Special Appropriated Funds Carryover (BFY 2019 and	20	068X0108		
BTD	TSCA21 Special Appropriated Recertified Funds	20	068X0108		
BLT	TSCA Service Fee Fund (for spending)	21	068X0108		
B2	Abatement & Control No-Year Carryover	20	068X0108		
B9	EPM Homeland Security Supplemental Carryover	20	068X0108		
	Science and Technology				
C	Science and Technology (S&T)	20/21	06820/210107	21/22	06821/220107
CR	S&T Reimbursable (Multi-Year)	20/21	06820/210107	21/22	06821/220107
CR1	S&T Reimbursable - CRADA (Multi-Year)	20/21	06820/210107	21/22	06821/220107
CR3	S&T Reimbursable - IPA and Non-Federal (Multi-Year)	20/21	06820/210107	21/22	06821/220107
C2	R&D No Year Carryover	20	068X0107		
C3	Superfund - S&T Transfer	20/21	06820/210107	21/22	06821/220107
C9	S&T Homeland Security Supplemental Carryover	20	068X0107		
CS4	S&T- BFY 2019 Disaster Supplemental Carryover	20	068X0107		
CS6	S&T CARES Act Supplemental	20/21	06820/210107		
	Buildings & Facilities				
D	Buildings & Facilities	21	068X0110		
D	Buildings & Facilities Carryover (2nd year)	20	068X0110		
DC	Buildings & Facilities Carryover (BFY 2019 & Prior)	20	068X0110		
DD	Buildings & Facilities Recertified Funds	20	068X0110		
DS6	Buildings & Facilities CARES Act Supplemental	20/21	06820/210110		
	Leaking Underground Storage Tanks (LUST)				
F	LUST	21	068-68X8153		
F	LUST Carryover (2nd year)	20	068-68X8153		
FC	LUST Carryover (BFY 2019 & Prior)	20	068-68X8153		
FD	LUST Recertified Funds	20	068-68X8153		
FS2	LUST Sandy Supplemental Carryover	20	068-68X8153		
FS3	LUST Harvey, Irma, and Maria Supplemental Carryover	20	068-68X8153		
FS4	LUST - BFY 2019 Disaster Supplemental Carryover	20	068-68X8153		
	State and Tribal Assistance Grants (STAG)				
E1	STAG Categorical Grants	21	068X0103		
E1	STAG Categorical Grants Carryover (2nd year)	20	068X0103		
E1C	STAG Categorical Grants Carryover (BFY 2019 & Prior)	20	068X0103		
E1D	STAG Categorical Grants Recertified Funds	20	068X0103		
E1S3	STAG - Harvey, Irma, and Maria Supplemental Carryover	20	068X0103		
E1S4	STAG - BFY 2019 Disaster Supplemental Carryover	20	068X0103		
E2	STAG Clean Water SRF	21	068X0103		
E2	STAG Clean Water SRF Carryover (2nd year)	20	068X0103		
E2C	STAG Clean Water SRF Carryover (BFY 2019 & Prior)	20	068X0103		
E2D	STAG Clean Water SRF Recertified Funds	20	068X0103		
E2S2	STAG Clean Water SRF Sandy Supplemental Carryover	20	068X0103		
E2S4	STAG Clean Water SRF BFY 2019 Disaster Supplemental Carryover	20	068X0103		
E3	STAG Drinking Water SRF	21	068X0103		
E3	STAG Drinking Water SRF Carryover (2nd year)	20	068X0103		
E3C	STAG Drinking Water SRF Carryover (BFY 2019 & Prior)	20	068X0103		
E3D	STAG Drinking Water SRF Recertified Funds	20	068X0103		

E3S2	STAG Drinking Water SRF Sandy Supplemental Carryover	20	068X0103		
E3S4	STAG Drinking Water SRF BFY 2019 Disaster Supplemental Carryover	20	068X0103		
E4	STAG Special Programs	21	068X0103		
E4	STAG Special Programs Carryover (2nd year)	20	068X0103		
E4C	STAG Special Program Carryover (BFY 2019 & Prior)	20	068X0103		
E4D	STAG Special Programs Recertified Funds	20	068X0103		
E4S5	STAG USMCA Supplemental	20	068X0103		
E5C	STAG Earmarks (Program Project 51)	20	068X0103		
E9	STAG Homeland Security Supplemental Carryover	20	068X0103		
	Inland Oil Spill Programs				
H	Inland Oil Spill Programs	21	068X8221		
H	Inland Oil Spill Programs Carryover (2nd year)	20	068X8221		
HC	Inland Oil Spill Programs Appropriated Funds Carryover (BFY 2019 & Prior)	20	068X8221		
HR	Inland Oil Spill Programs Reimbursable New and Carryover	20	068X8221		
	TSCA Service Fee Fund				
LT	TSCA Fee Fund	21	068X5664		
	Hazardous Waste Electronic Manifest System (M)				
M	Emanifest No Year Appropriated	21	068X4330		
M	Emanifest No Year Appropriated Carryover (2nd year)	20	068X4330		
MC	Emanifest No Year Appropriated Carryover (BFY 2019 & Prior)	20	068X4330		
MD	Emanifest No Year Appropriated Recertified Funds	20	068X4330		
M3F	Emanifest Fees No-Year (New and Carryover)	21	068X4330		
	Inspector General (IG)				
N	Inspector General	20/21	06820/210112	21/22	06821/220112
N2	Superfund Transfer to IG	20/21	06820/210112	21/22	06821/220112
NR	Inspector General Reimbursable			21/22	06821/220112
	FIFRA & PRIA				
P	FIFRA (New and Carryover)	21	068X4310		
P1	PRIA Pesticide Registration Fund (New and Carryover)	21	068X5374		
	Superfund				
T	Superfund	21	068-68X8145		
T	Superfund Carryover (2nd year)	20	068-68X8145		
TC	Superfund Appropriated Funds Carryover (BFY 2019 & Prior)	20	068-68X8145		
TD	Superfund Recertified Funds	20	068-68X8145		
TR	Superfund Reimbursable (New and Carryover)	21	068-68X8145		
TR1	Superfund Reimbursable - SSC (New and Carryover)	21	068-68X8145		
TR2	Superfund Reimbursable - Non-Federal Unearned (New and Carryover)	21	068-68X8145		
TR2A	Superfund Special Account Fed Unearned Advance (New and Carryover)	21	068-68X8145		
TR2B	Superfund Past Costs Special Account Cost Recovery and Past Costs Treasury Interest Special Acct (New and Carryover)	21	068-68X8145		
TR3	Superfund Reimbursable – IPA (New and Carryover)	21	068-68X8145		
TS2	Superfund Sandy Supplemental Carryover	20	068-68X8145		
TS3	Superfund - Harvey, Irma, and Maria Supplemental Carryover	20	068-68X8145		
TS6	Superfund CARES Act Supplemental	20/21	06820/210250		
T9	Superfund Homeland Security Supplemental Carryover	20	068-20X8145		
	WIFIA				
WF	Water Infrastructure Finance and Innovation Fund Subsidy (New and Carryover)	21	068X0254		
WF1	Water Infrastructure Finance and Innovation Program Admin Account	20/21	06820/210254	21/22	06821/220254
WFAC	Water Infrastructure Finance and Innovation Program Account Carryover (BFY 2019 & Prior)	20	068X0254		
WFAD	Water Infrastructure Finance and Innovation Program Account Recertified Funds	20	068X0254		
WFF	Water Infrastructure Finance and Innovation Direct Loan Financing Fees (New and Carryover)	21	068X0254		

WFL	Water Infrastructure Finance And Innovation Direct Loan	21	068X4372		
	Working Capital Fund (WCF) New and Carryover				
WR	Working Capital Fund	21	068X4565		
WR1	Working Capital Fund External Agreements	21	068X4565		
	Miscellaneous Accounts				
ZL	Deepwater Horizon Natural Resource Damage Assessment Carryover	21	068X4365		
Z81	BLM Transfer	21	068X5573		

## FY 2021 Carryover Plans and Fund Codes

### What Happened to No-Year Carryover Funds in FY 2021 Closeout

Carryover numbers are calculated by adding the "Available amount" in Compass and the year-end unobligated "Commitments."

Fund Type	Carryover Action	Sample Compass BFY and Fund Code in 2021
<b>STAG (Excluding Earmarks*)</b>		
BFY 2020 Available Funds and Commitments	Rolled over automatically and were immediately available in FY 2021.	BFY 2020 E1, E2, E3, E4
BFY 2019 Available Funds and Commitments	Commitments reversed and available balances swept for redistribution by NPMs or for agency priorities.	BFY 2020 E1C, E2C, E3C, E4C
FY 2021 Deobs against BFY 2020	Automatically go back to the original accounting line. These will not require recertification.	BFY 2020 E1, E2, E3, E4
FY 2021 Deobs against BFY 2019 and prior	These funds can be recertified via the recert database.	BFY 2020 E1D, E2D, E3D, E4D
<b>STAG Earmarks*</b>		
BFY 2019 Available Funds and Commitments	Commitments reversed and balances were swept and moved into BFY 2020 E5C in the RPIO's original AH and add-on code.	BFY 2020 E5C
FY 2021 Deobs against BFY 2020	Deobs against BFY 2020 E5C will go back to the original line of accounting (2020 E5C). These will not require recertification.	BFY 2020 E5C
FY 2021 Deobs against BFY 2019 and prior	Deobs against BFY 2019 and prior E4, E4C, and E4D Earmarks will hit the Recertification Database and move to BFY 2020 E4D in Compass. In Compass, OB will move these balances to 2020 E5C. Recertification and reprogramming requests (using E5C) are required. NOTE: 2020 E5D does not exist.	BFY 2020 E5C

Fund Type	Carryover Action	Sample Compass BFY and Fund Code in 2021
<b>Superfund, Oil, LUST, B&amp;F, E-Manifest/TSCA/WIFIA Appropriated</b>		
BFY 2020 Available Funds and Commitments	Rolled over automatically and were immediately available in FY 2021.	BFY 2020 T, F, D, H, M, BT, WFA
BFY 2019 Available Funds and Commitments	Commitments reversed and available balances were swept for redistribution by NPMs or for agency priorities.	BFY 2020 TC, FC, HC, DC, MC, BTC, WFAC
FY 2021 Deobs against BFY 2020	Automatically go back to the original accounting line. These will not require recertification.	BFY 2020 T, F, D, H, M, BT, WFA
FY 2021 Deobs against BFY 2019 and prior	These funds can be recertified via the recert database. Oil will not be recertified.	BFY 2020 TD, FD, BT, D, WFAD

Fund Type	Carryover Action	Sample Compass BFY and Fund Code in 2021
<b>Reimbursables, Fees, and Offsetting Collections</b>		
BFY 2020 Available Funds	To be reissued as appropriate in BFY 2021**	2021 TR, HR, TR1, TR2, TR2A, TR2B, WR, P, P1, ZL, Z81, BR5, M3F, WFF
BFY 2020 Unobligated Commitments	Lines with Reimbursable/Offsetting Collections were reversed.	2021 TR, HR, TR1, TR2, TR2A, TR2B, WR, P, P1, ZL, Z81, BR5, M3F, WFF

\* STAG Earmarks are defined as any PRC in funds E4, E4C, and E4D with the Program Area code of CP - Congressional Priorities. To date, the only Program Project matching that description is 51. All other Special Projects in E4 will follow the method for regular STAG (ie. Brownfields Projects, Alaska Native Villages, Mexico Border, DERA, and Targeted Airshed Grants).

\*\*TR1, TR2, TR2A, TR2B will carry out of BFY 2020 and into BFY 2021 at level 7. Funds will be available for spending immediately after Carryover runs.



**FY 2021 Budget Authority for Recertifications, Reimbursables, and Collections  
is Issued from the Following Accounts:**

<b>BBFY</b>	<b>Fund</b>	<b>RPIO</b>	<b>AH</b>	<b>Program Area</b>	<b>PRC</b>	<b>BOC</b>	<b>Resource Type: NOA</b>	<b>Resource Type: CO</b>
2021	BR5	92	92	NS	RRR	37	N/A	Carryover In
2021	M3F	92	92	NS	RRR	37	Estimated Reimbursements	Carryover In
2021	TR1	92	92	NS	RRR	37	Estimated Reimbursements	N/A
2021	TR2	92	92	NS	RRR	37	Estimated Reimbursements	Carryover In
2021	TR2A	92	92	NS	RRR	37	Estimated Reimbursements	Carryover In
2021	TR2B	92	92	NS	RRR	37	Estimated Reimbursements	Carryover In
2021	WFF	92	92	NS	RRR	37	Estimated Reimbursements	Carryover In
2021	WR	92	92	NS	RRR	37	Estimated Reimbursements	Carryover In
2021	P1	92	92	NS	RRR	37	Estimated Reimbursements	Carryover In
2021	P1	92	92	NS	RRR	37	Budgeted/Posted	Carryover In
2020	BTD	92	92	NS	EEE		Budgeted/Posted	NA
2020	DD	92	92	NS	EEE	37	Budgeted/Posted	NA
2020	E1D	92	92	NS	EEE	41	Budgeted/Posted	NA
2020	E2D	92	92	NS	EEE	41	Budgeted/Posted	NA
2020	E3D	92	92	NS	EEE	41	Budgeted/Posted	NA
2020	E4D	92	92	NS	EEE	41	Budgeted/Posted	NA
2020	E5C	92	92	NS	EEE	41	N/A	Carryover In
2020	FD	92	92	NS	EEE	37	Budgeted/Posted	NA
2020	MD	92	92	NS	EEE	37	Budgeted/Posted	NA
2020	TD	92	92	NS	EEE	37	Budgeted/Posted	NA
2020	WFAD	92	92	NS	EEE	37	Budgeted/Posted	NA
2020	WFD	92	92	NS	EEE	37	Budgeted/Posted	NA

## FY 2021 Congressional Reprogramming Controls: updated as of 02/10/2021

Key: Program Projects marked with a check (✓) and all Sub-Program Projects are subject to the \$1 Million / 10 percent reprogramming limit.

^ and **Pink** = cannot be decreased.

\* and **Blue** = cannot be increased or decreased.

✓ and \* and **Blue** = cannot be increased or decreased.

# and **Green** = subject to additional scrutiny in FY 2021. Requires an additional form (Attachment E) for any reprogrammings.

Program Area	P/P	Program Project Title	Sub P/P	Sub P/P Title OR Purpose
<b>EPM (B)</b>				
BF Brownfields	43	Brownfields		
CAC Clean Air and Climate	45	Clean Air Allowance Trading Programs		
	✓ 46	<b>Climate Protection Program</b>		
	58	Federal Stationary Source Regulations		
	59	Federal Support for Air Quality Management		
	C4	Stratospheric Ozone: Domestic Programs		
	C5	Stratospheric Ozone: Multilateral Fund		
CP Congressional Priorities	✓ * L2	<b>Water Quality Research and Support Grants (National Priorities)</b>		
COM Compliance	50	Compliance Monitoring		
ENF Enforcement	44	Civil Enforcement		
	52	Criminal Enforcement		
	✓ 57	<b>Environmental Justice</b>		
	90	NEPA Implementation		
GP Geographic Programs	✓ * 63	<b>Geographic Program: Chesapeake Bay</b>		
	✓ * J7	<b>Geographic Program: Great Lakes Restoration</b>		
	✓ * 65	<b>Geographic Program: Gulf of Mexico</b>		
	✓ * 66	<b>Geographic Program: Lake Champlain</b>		
	✓ * 67	<b>Geographic Program: Long Island Sound</b>		
	✓ * 68	<b>Geographic Program: Other</b>	P8	Lake Pontchartrain
			QC	Southern New England Estuaries
			33	Northwest Forest
			QD	Columbia River Basin
	✓ * K2	<b>Geographic Program: South Florida</b>		
	✓ * K4	<b>Geographic Program: San Francisco Bay</b>		
	✓ * K5	<b>Geographic Program: Puget Sound</b>		
HS Homeland Security	70	Homeland Security: Communication and Information		
	71	Homeland Security: Critical Infrastructure Protection		
	73	Homeland Security: Protection of EPA Personnel and Infrastructure		
IAR Indoor Air and Radiation	76	Indoor Air: Radon Program		
	H5	Reduce Risks from Indoor Air		
	97	Radiation: Protection		
	98	Radiation: Response Preparedness		
IEO Information Exchange / Outreach	C3	State and Local Prevention and Preparedness		
	D8	TRI / Right to Know		
	D9	Tribal - Capacity Building		
	# E8	Executive Management Operations		
	✓ #^ E9	<b>Environmental Education (requires OB approval)</b>		
	F1	Exchange Network		
	G6	Small Minority Business Assistance		
	G9	Small Business Ombudsman		
	✓ H3	<b>Children and Other Sensitive Populations: Agency Coordination</b>		

Program Area	P/P	Program Project Title	Sub P/P	Sub P/P Title OR Purpose
IP International Programs	E1	US Mexico Border		
	J4	International Sources of Pollution		
	J5	Trade and Governance		
ITDMS IT / Data Management / Security	F6	Information Security		
	F8	IT / Data Management		
LSRE Legal / Science / Regulatory / Economic Review	A4	Integrated Environmental Strategies		
	E3	Administrative Law		
	E4	Alternative Dispute Resolution		
	E7	Civil Rights / Title VI Compliance		
	F9	Legal Advice: Environmental Program		
	G1	Legal Advice: Support Program		
	G4	Regional Science and Technology		
	G5	Science Advisory Board		
	#	H9		
		<b>Regulatory/Economic-Management and Analysis</b>		
LUST Underground Storage Tanks (LUST / UST)	86	LUST / UST		
O&A Operations and Administration	E5	Central Planning, Budgeting, and Finance		
	F2	Facilities Infrastructure and Operations		
	F3	Acquisition Management		
	F5	Human Resources Management		
	G7	Financial Assistance Grants / IAG Management		
PL Pesticides Licensing	C2	Science Policy and Biotechnology		
	J1	Pesticides: Protect Human Health from Pesticide Risk		
	J2	Pesticides: Protect the Environment from Pesticide Risk		
	J3	Pesticides: Realize the Value of Pesticide Availability		
RCRA Resource Conservation and Recovery Act (RCRA)	99	RCRA: Corrective Action		
	A1	RCRA: Waste Management		
	A2	RCRA: Waste Minimization & Recycling		
TRRP Toxics Risk Review and Prevention	✓	54		<b>Endocrine Disruptors</b>
	95			Pollution Prevention Program
	D6			Toxic Substances: Chemical Risk Review and Reduction
	D7			Toxic Substances: Lead Risk Reduction Program
WE Water: Ecosystems	✓	89		<b>National Estuary Program / Coastal Waterways</b>
	✓	#		<b>E2 Wetlands</b>
WHHP Water: Human Health Protection	42			Beach / Fish Programs
	53			Drinking Water Programs
WQP Water Quality Protection	88			Marine Pollution
	D4			Surface Water Protection
<b>TSCA (BT)</b>				
LSRE Legal / Science / Regulatory / Economic Review	F9			Legal Advice: Environmental Program
	G1			Legal Advice: Support Program
TRRP Toxics Risk Review and Prevention	D6			Toxic Substances: Chemical Risk Review and Reduction

Program Area	P/P		Program Project Title	Sub P/P	Sub P/P Title OR Purpose
<b>S&amp;T (C)</b>					
CP Congressional Priorities	✓	*	<b>Water Quality Research and Support Grants (National Priorities)</b>		
CAC Clean Air and Climate	45		Clean Air Allowance Trading Programs		
	✓	46	<b>Climate Protection Program</b>		
	59		Federal Support for Air Quality Management		
	61		Federal Vehicle and Fuels Standards and Certification		
ENF Enforcement	62		Forensics Support		
HS Homeland Security	71		Homeland Security: Critical Infrastructure Protection		
	72		Homeland Security: Preparedness, Response, and Recovery		
	73		Homeland Security: Protection of EPA Personnel and Infrastructure		
IAR Indoor Air and Radiation	76		Indoor Air: Radon Program		
	H5		Reduce Risks from Indoor Air		
	97		Radiation: Protection		
	98		Radiation: Response Preparedness		
ITDMS IT / Data Management / Security	F8		IT / Data Management		
O&A Operations and Administration	F2		Facilities Infrastructure and Operations		
PL Pesticides Licensing	J1		Pesticides: Protect Human Health from Pesticide Risk		
	J2		Pesticides: Protect the Environment from Pesticide Risk		
	J3		Pesticides: Realize the Value of Pesticide Availability		
RACE Research: Air, Climate and Energy	K6		Research: Air, Climate and Energy		
RSWR Research: Safe and Sustainable Water Resources	K7		Research: Safe and Sustainable Water Resources		
RSC Research: Sustainable Communities	K8		Research: Sustainable and Healthy Communities		
RPSW Research: Chemical Safety and Sustainability	84		Human Health Risk Assessment		
	K9		Research: Chemical Safety and Sustainability	R5	Endocrine Disruptors
				R6	Computational Toxicology
WHHP Water: Human Health Protection	53		Drinking Water Programs		
<b>Hazardous Substance Research Transfer (C3)</b>					
HS Homeland Security	72		Homeland Security: Preparedness, Response, and Recovery		
RPSW Research: Chemical Safety and Sustainability	84		Human Health Risk Assessment		
RSC Research: Sustainable Communities	K8		Research: Sustainable and Healthy Communities		
<b>B&amp;F (D)</b>					
HS Homeland Security	73		Homeland Security: Protection of EPA Personnel and Infrastructure		
O&A Operations and Administration	F2		Facilities Infrastructure and Operations		

Program Area	P/P	Program Project Title	Sub P/P	Sub P/P Title OR Purpose
<b>STAG (E)</b>				
CG Categorical Grants	✓	01 Categorical Grant: Nonpoint Source (Sec. 319)		
	✓	03 Categorical Grant: Public Water System Supervision (PWSS)		
	✓	04 Categorical Grant: State and Local Air Quality Management		
	✓	05 Categorical Grant: Radon		
	✓	06 Categorical Grant: Pollution Control (Sec. 106)	P1	Monitoring Grants
	✓	07 Categorical Grant: Wetlands Program Development		
	✓	08 Categorical Grant: Underground Injection Control (UIC)		
	✓	09 Categorical Grant: Pesticides Program Implementation		
	✓	10 Categorical Grant: Lead		
	✓	11 Categorical Grant: Hazardous Waste Financial Assistance		
	✓	12 Categorical Grant: Pesticides Enforcement		
	✓	13 Categorical Grant: Pollution Prevention		
	✓	14 Categorical Grant: Toxics Substances Compliance		
	✓	15 Categorical Grant: Tribal General Assistance Program		
	✓ *	16 Categorical Grant: Underground Storage Tanks		
	✓	17 Categorical Grant: Tribal Air Quality Management		
	✓ *	20 Categorical Grant: Multi-Purpose		
	✓ *	21 Categorical Grant: Environmental Information		
	✓	23 Categorical Grant: Beaches Protection		
	✓ *	24 Categorical Grant: Brownfields		
STAG State and Tribal Assistance Grants (STAG)	✓ *	78 Infrastructure Assistance: Alaska Native Villages		
	✓ *	79 Brownfields Projects		
	✓ *	80 Infrastructure Assistance: Clean Water SRF		
	✓ *	81 Infrastructure Assistance: Drinking Water SRF		
	✓ *	82 Infrastructure Assistance: Mexico Border		
	✓ *	H4 Infrastructure Assistance: Diesel Emissions Reduction Grant Program		
	✓ *	J9 Targeted Airshed Grants		
	✓ *	L7 Gold King Mine - Water Quality Monitoring		
	✓ *	L8 Safe Water for Small & Disadvantaged Communities		
	✓ *	L9 Reducing Lead in Drinking Water		
	✓ *	M1 Lead Testing in Schools		
	✓ *	M3 Drinking Water Infrastructure Resilience and Sustainability		
	✓ *	M5 Technical Assistance for Treatment Works		
	✓ *	M6 Sewer Overflow Control		
	✓ *	M7 Water Infrastructure and Workforce Investment		
<b>WIFIA (WF)</b>				
WQP Water Quality Protection	L5	Water Infrastructure Finance and Innovation		
<b>LUST (F)</b>				
ENF Enforcement	44	Civil Enforcement		
LUST Underground Storage Tanks (LUST / UST)	✓ *	J6 LUST Prevention		
	✓	86 LUST / UST		
	✓ ^	87 LUST Cooperative Agreements		
O&A Operations and Administration	E5	Central Planning, Budgeting, and Finance		
	F2	Facilities Infrastructure and Operations		
	F3	Acquisition Management		
RSC Research: Sustainable Communities	K8	Research: Sustainable and Healthy Communities		
<b>OIL (H)</b>				
COM Compliance	50	Compliance Monitoring		
ENF Enforcement	44	Civil Enforcement		
O&A Operations and Administration	F2	Facilities Infrastructure and Operations		
OIL Oil	91	Oil Spill: Prevention, Preparedness and Response		
RSC Research: Sustainable Communities	K8	Research: Sustainable and Healthy Communities		

Program Area	P/P	Program Project Title	Sub P/P	Sub P/P Title OR Purpose
<b>IG (N)</b>				
AEI Audits, Evaluations, and Investigations	G2	Audits, Evaluations, and Investigations		
<b>IG Hazardous Substance Transfer (N2)</b>				
AEI Audits, Evaluations, and Investigations	G2	Audits, Evaluations, and Investigations		
<b>Superfund (T)</b>				
IAR Indoor Air and Radiation	97	Radiation: Protection		
COM Compliance	50	Compliance Monitoring		
ENF Enforcement	52	Criminal Enforcement		
	57	Environmental Justice		
	62	Forensics Support		
	C7	Superfund: Enforcement		
	H2	Superfund: Federal Facilities Enforcement		
HS Homeland Security	72	Homeland Security: Preparedness, Response, and Recovery		
	73	Homeland Security: Protection of EPA Personnel and Infrastructure		
IEO Information Exchange / Outreach	F1	Exchange Network		
ITDMS IT / Data Management / Security	F6	Information Security		
	F8	IT / Data Management		
LSRE Legal / Science / Regulatory / Economic Review	E4	Alternative Dispute Resolution		
	F9	Legal Advice: Environmental Program		
O&A Operations and Administration	E5	Central Planning, Budgeting, and Finance		
	F2	Facilities Infrastructure and Operations		
	F3	Acquisition Management		
	F5	Human Resources Management		
	G7	Financial Assistance Grants / IAG Management		
SF Superfund Cleanup	✓	<b>C6 Superfund: Emergency Response and Removal</b>		
	✓	<b>C8 Superfund: EPA Emergency Preparedness</b>		
	✓	<b>C9 Superfund: Federal Facilities</b>		
	✓	<b>D2 Superfund: Remedial</b>		
	D3	Superfund: Support to Other Federal Agencies		

**FY 2021 PROGRAM PROJECT REPROGRAMMING REQUEST FORM**

[For movement into OR out of  
Executive Management Operations (E8), Regulatory/Economic-Management and Analysis (H9),  
Environmental Education (E9), and Wetlands (E2)]

**Enter amounts in whole dollars**

**Request Date:** \_\_\_\_\_

**RPIO:** \_\_\_\_\_

**Budget Fiscal Year:** \_\_\_\_\_

**Appropriation:** \_\_\_\_\_

**Amount:** \_\_\_\_\_

**Point of Contact:** \_\_\_\_\_  
(Name and Phone #)

**JUSTIFICATION:****FROM E8, H9, E9 OR E2:**

*(This part of the justification must include exactly **WHY** the money needs to be moved, e.g., unanticipated circumstances, delayed work, etc.)*

**TO E8, H9, E9 OR E2:**

*(This part of the justification must **specifically** state what these resources will be used for and why these program projects require additional funding.)*

*In the table below include "FROM" and "TO" lines. Please enter amounts in whole dollars.*

	<b>BFY</b>	<b>Fund</b>	<b>PP Title</b>	<b>AH</b>	<b>BOC</b>	<b>Amount</b>
<b>FROM:</b>						
<b>TO:</b>						

*Submit to your Control Team Analyst and the Control Team Leader.*

## FY 2021 RPIO Activity Codes by NPM

Used for lower level accounting, RPIO Activity Codes are the 8th and 9th characters of the EPA's Program Results Code string. The codes are used in BFS to assist in the formulation of the agency's budget submission to OMB and the President's Budget to Congress. During execution, they are used in Compass to account for commitments and obligations. Sub-Program Projects are also the 8th and 9th characters of the PRC. They are specified by Congress and are used for budgeting. OCFO/OB establishes these tracking codes in Compass.

Codes highlighted in yellow represent RPIO Activity Codes that were also classified as sub-Program Projects in FY 2020.

PRC Code in Compass	NPM	NPM Title	RPIO Activity Code	Foot-note	RPIO Activity Title	RPIO Code	Formulation	Compass Budget	Compass Spending
000A46	A	Office of Air & Radiation	53		HQ Program Lab Utilities	27	X		X
000A61	A	Office of Air & Radiation	53		HQ Program Lab Utilities	27	X		X
000A72	A	Office of Air & Radiation	53		HQ Program Lab Utilities	27	X		X
000A97	A	Office of Air & Radiation	53		HQ Program: Radiation Lab Utilities	27	X		X
000A98	A	Office of Air & Radiation	53		HQ Program: Radiation Lab Utilities	27	X		X
000A46	A	Office of Air & Radiation	54		HQ Program Lab Security	27	X		X
000A61	A	Office of Air & Radiation	54		HQ Program Lab Security	27	X		X
000A72	A	Office of Air & Radiation	54		HQ Program Lab Security	27	X		X
000AH5	A	Office of Air & Radiation	54		HQ Program Lab Security	27	X		X
000A97	A	Office of Air & Radiation	54		HQ Program: Radiation Lab Security	27	X		X
000A98	A	Office of Air & Radiation	54		HQ Program: Radiation Lab Security	27	X		X
000A73	A	Office of Air & Radiation	54		HQ Program Lab Security	27	X		X
000A46	A	Office of Air & Radiation	55		HQ Program Lab Operations and Maintenance	27	X		X
000A61	A	Office of Air & Radiation	55		HQ Program Lab Operations and Maintenance	27	X		X
000A72	A	Office of Air & Radiation	55		HQ Program Lab Operations and Maintenance	27	X		X
000A97	A	Office of Air & Radiation	55		HQ Program Radiation Lab Operations and Maintenance	27	X		X
000A98	A	Office of Air & Radiation	55		HQ Program Radiation Lab Operations and Maintenance	27	X		X
000A73	A	Office of Air & Radiation	55		HQ Program Lab Operations and Maintenance	27	X		X
000A04	A	Office of Air & Radiation	AT		Air Toxics Monitoring	27 + Regions	X	X	X
000A46	A	Office of Air & Radiation	P3		Energy STAR	27 + Regions	X	X	X
000A46	A	Office of Air & Radiation	P4		Global Methanane Initiative	27	X	X	X
000A72	A	Office of Air & Radiation	PC		Decontamination	27	X	X	X
000A04	A	Office of Air & Radiation	PM		Particulate Matter 2.5 monitoring	27 + Regions	X	X	X
000A46	A	Office of Air & Radiation	Q3		Greenhouse Gas Reporting Registry	27 + Regions	X	X	X
000A59	A	Office of Air & Radiation	TM		Tribal Air Monitoring Support Center (TAMS)	27	X	X	X
000B68	B	Office of Water	33		Northwest Forest	10	X	X	X
000BJ7	B	Office of Water	F1		Great Lakes Restoration: Toxic Substances and Areas of Concern	02 + 05			X
000BJ7	B	Office of Water	F2		Great Lakes Restoration: Invasive Species	02 + 05			X
000BJ7	B	Office of Water	F3		Great Lakes Restoration: Nearshore Health and Nonpoint Source Pollution	02 + 05			X
000BJ7	B	Office of Water	F4		Great Lakes Restoration: Habitat and Wildlife Protection and Restoration	02 + 05			X
000BJ7	B	Office of Water	F5		Great Lakes Restoration: Accountability, Education, Monitor, Eval, Comm, Parnships	02 + 05			X
000BJ7	B	Office of Water	LA		Great Lakes Restoration: Legacy Act	30 + 02 + 05			X
000B06	B	Office of Water	P1		Monitoring Grants	30 + Regions	X	X	X
000B68	B	Office of Water	P8		Lake Pontchartrain	06	X	X	X
000B71	B	Office of Water	PB		Water Security Initiative	30	X	X	X
000BD4	B	Office of Water	PQ		Water Quality Monitoring	30 + Regions	X		X
000B68	B	Office of Water	QC		Southern New England Estuary (SNEE)	1	X	X	X
000BD4	B	Office of Water	UW		Urban Waters	30			X
000B68	B	Office of Water	QD		Columbia River Basin	10	X	X	X
000CJ1	C	Office of Chemical Safety and Pollution Prevention	53		HQ Program Lab Utilities	20	X		X
000CJ2	C	Office of Chemical Safety and Pollution Prevention	53		HQ Program Lab Utilities	20	X		X
000CJ3	C	Office of Chemical Safety and Pollution Prevention	53		HQ Program Lab Utilities	20	X		X
000CJ1	C	Office of Chemical Safety and Pollution Prevention	54		HQ Program Lab Security	20	X		X
000CJ2	C	Office of Chemical Safety and Pollution Prevention	54		HQ Program Lab Security	20	X		X
000CJ3	C	Office of Chemical Safety and Pollution Prevention	54		HQ Program Lab Security	20	X		X
000CJ1	C	Office of Chemical Safety and Pollution Prevention	55		HQ Program Lab Operations and Maintenance	20	X		X
000CJ2	C	Office of Chemical Safety and Pollution Prevention	55		HQ Program Lab Operations and Maintenance	20	X		X
000CJ3	C	Office of Chemical Safety and Pollution Prevention	55		HQ Program Lab Operations and Maintenance	20	X		X
000D41	D	Office of Land and Emergency Management	B4		BRAC - Site Specific	75 + RPIOs			X
000D41	D	Office of Land and Emergency Management	B5		BRAC - Privatized Sites	75 + RPIOs			X
000D79	D	Office of Land and Emergency Management	BP		Brownfields Petroleum	75 + RPIOs		X	X
000D72	D	Office of Land and Emergency Management	PA		Laboratory Preparedness and Response	75	X	X	X
000D72	D	Office of Land and Emergency Management	PC		Decontamination	75	X	X	X



PRC Code in Compass	NPM	NPM Title	RPIO Activity Code	Foot-note	RPIO Activity Title	RPIO Code	Formulation	Compass Budget	Compass Spending
000DA1	D	Office of Land and Emergency Management	Q1		eManifest	75	X	X	X
000DD2	D	Office of Land and Emergency Management	IN		Remedial Infrastructure	75 + Regions	X		X
000E62	E	Office of Enforcement and Compliance Assurance	53		HQ Lab Utilities	77	X		X
000E62	E	Office of Enforcement and Compliance Assurance	54		HQ Program Lab Security	77			X
000E62	E	Office of Enforcement and Compliance Assurance	55		HQ Program Lab Operations and Maintenance	77	X		X
000E50	E	Office of Enforcement and Compliance Assurance	AH		National AHERA Center of Excellence	05			X
000E14	E	Office of Enforcement and Compliance Assurance	AP		Asbestos/PCBs	77 + Regions	X		X
000EC7	E	Office of Enforcement and Compliance Assurance	DJ		DOJ IAG	77			X
000E14	E	Office of Enforcement and Compliance Assurance	LD		Lead Grants	77+ Regions	X		X
000F72	F	Office of Research And Development	PC		Decontamination	26	X	X	X
000FK8	F	Office of Research And Development	PV		Human Health	26	X	X	X
000FK8	F	Office of Research And Development	PW		Ecosystems	26	X	X	X
000FD2	F	Office of Research And Development	RL		Regional Laboratory Capital Equipment - Superfund	26 + Regions	X		X
000FK6	F	Office of Research And Development	R1		Global Change	26	X	X	X
000FK6	F	Office of Research And Development	R2		Clean Air	26	X	X	X
000FK7	F	Office of Research And Development	R3		Drinking Water	26	X	X	X
000FK7	F	Office of Research And Development	R4		Water Quality	26	X	X	X
000FK9	F	Office of Research And Development	R5		Endocrine Disruptors	26	X	X	X
000FK9	F	Office of Research And Development	R6		Computational Toxicology	26	X	X	X
000J44	J	Office of the Chief Financial Officer	56		Civil Enforcement: Green Conferencing	17	X		X
000J46	J	Office of the Chief Financial Officer	56		Climate Protection Program: Green Conferencing	17	X		X
000J52	J	Office of the Chief Financial Officer	56		Criminal Enforcement: Green Conferencing	17	X		X
000J53	J	Office of the Chief Financial Officer	56		Drinking Water Programs: Green Conferencing	17	X		X
000JA1	J	Office of the Chief Financial Officer	56		RCRA: Waste Management: Green Conferencing	17	X		X
000JK8	J	Office of the Chief Financial Officer	56		Research: Sustain and Healthy Communities: Green Conferencing	17	X		X
000JF2	J	Office of the Chief Financial Officer	56		Facilities Infrastructure: Green Conferencing	17	X		X
000JJ7	J	Office of the Chief Financial Officer	56		Geographic Program: Great Lakes: Green Conferencing	17	X		X
000JE5	J	Office of the Chief Financial Officer	57		Human Resources Lines of Business	17	X		X
000JE5	J	Office of the Chief Financial Officer	61		HRLOB-IBC Fees	17	X		X
000J5	J	Office of the Chief Financial Officer	PY		DFAS Payroll Processing Fee	17	X		X
000M70	M	Office of the Admin.	PA		Laboratory Preparedness and Response	11			X
000PG2	P	Office of the Inspector General	04		Transit Subsidy (HQ)	35	X		
000YF2	Y	Office of Mission Support	01		Agency Rent/Direct Lease	66	X	X	X
000Y63	Y	Office of Mission Support	01		Agency Rent/Direct Lease	66	X	X	X
000Y65	Y	Office of Mission Support	01		Agency Rent/Direct Lease	66	X	X	X
000Y68	Y	Office of Mission Support	01		Agency Rent/Direct Lease	66	X	X	X
000YJ7	Y	Office of Mission Support	01		Agency Rent/Direct Lease	66	X	X	X
000YK2	Y	Office of Mission Support	01		Agency Rent/Direct Lease	66	X	X	X
000YK4	Y	Office of Mission Support	01		Agency Rent/Direct Lease	66	X	X	X
000YK5	Y	Office of Mission Support	01		Agency Rent/Direct Lease	66	X	X	X
000YF2	Y	Office of Mission Support	02		Utilities	66 + Regions	X	X	X
000YF2	Y	Office of Mission Support	03		Security	66 + Regions	X	X	X
000YF2	Y	Office of Mission Support	04	1	Transit Subsidy (HQ, RT)	66 + Regions	X	X	X
000YF5	Y	Office of Mission Support	05		Workers Compensation/Unemployment (HQ)	HQ	X	X	X
000YF5	Y	Office of Mission Support	06		Childcare Subsidy	HQ	X	X	X
000YF2	Y	Office of Mission Support	10		Moves and Space Reconfiguration	66 + Regions	X	X	X
000YF2	Y	Office of Mission Support	11		Regional Support: EPA Owned Laboratory O&M (RT)	66 + Regions	X		
000YF5	Y	Office of Mission Support	51		HR Shared Service Center	66	X		X
000YF5	Y	Office of Mission Support	52		Sign Language	66 + Regions	X	X	X
000YF5	Y	Office of Mission Support	61		HRLOB-IBC Fees	66	X		

OCFO/Office of Budget establishes and maintains the list of Agency RPIO Activity Codes. All new RPIO Activity Codes must be approved by the Office of Budget. Please contact the Control Team Leader or your Control Team Analyst with requests for NEW, or CHANGES to, Sub-Program Project and RPIO Activity Codes.

**Footnotes:**

1. OMS will work with OB and the regions to reprogram Transit Subsidy funds into 000YF2X04 under the first FY 2021 CR. If further CRs are passed, this RPIO activity code will be loaded into Compass automatically.

### FY 2021 Workforce (W1 and W2) RPIO Activity Codes

General Workforce Support (RPIO Activity Code W1)	Programmatic Workforce Requirement (RPIO Activity Code W2)	Regional Support (NOT in W1 or W2 Coding)
<ul style="list-style-type: none"> <li>- Office supplies</li> <li>- Faxes</li> <li>- Copiers</li> <li>- Computers</li> <li>- Thumb drives</li> <li>- External hard drives</li> <li>- Support for a reasonable workspace, such as chairs (does not include rent, utilities)</li> <li>- Wireless telecommunications, including cell phones and blackberries, for deputy office directors and above</li> </ul>	<ul style="list-style-type: none"> <li>- Laboratory supplies</li> <li>- Laboratory operations and maintenance</li> <li>- Medical monitoring</li> <li>- Wireless telecommunication, including cell phones and blackberries, for on-Scene coordinators, inspectors, remedial program managers, the primary COOP coordinator, and field personnel (sub-object class code = 3164)</li> </ul>	<ul style="list-style-type: none"> <li>- Motor pool</li> <li>- Fitness center (operations and equipment replacement)</li> <li>- Movers/laborers for relocation</li> <li>- Day care centers</li> <li>- Mail room operations</li> <li>- Express mail &amp; shipping</li> <li>- Supply room</li> <li>- Copy room operations</li> <li>- Conference facility operations</li> <li>- Parking contracts</li> <li>- Printing and reproduction</li> <li>- Health and safety contracts</li> <li>- H&amp;S equipment and support</li> <li>- H&amp;S equipment maintenance</li> <li>- Library operations and acquisition</li> <li>- Records management</li> <li>- Computer room operations</li> <li>- Computer program/applications support(non-GIS)</li> <li>- Utilities for EPA owned and leased facilities (labs, etc.)</li> <li>- EPA-owned facility/laboratory operations</li> <li>- security</li> <li>- Reasonable accommodation</li> <li>- RWAs</li> <li>- Plant/office décor maintenance contracts</li> <li>- Video presentation technology (projectors, monitors, software)</li> <li>- Paper shredding service contracts</li> <li>- SEE grantees (admin support)</li> <li>- Regional counsel support</li> <li>- Central furniture/equipment systems (space saver files/shelving)</li> </ul>

**FY 2021 PAYROLL REPROGAMMING FORM**

(For Movement OUT of BOC 10 | BOC 10 movement between RPIOs | IN/OUT of Mass Transit Reprogrammings) \*\*

**Enter amounts in whole dollars****Request Date:****RPIO:****Budget Fiscal Year:****Appropriation:****Amount:****Point of Contact:**

(Name and Phone #)

**JUSTIFICATION:***(Explain **WHY** payroll is moving: between RPIOs, OUT of BOC 10, In/Out of Mass Transit)**In the table below include "FROM" and "TO" lines. Please enter amounts in whole dollars.**\*\* This form may also be used to justify requests to move funds out of BOC 10*

	<b>BBFY/EBFY</b>	<b>Fund</b>	<b>PRC</b>	<b>AH</b>	<b>BOC</b>	<b>Amount</b>
<b>FROM:</b>						
<b>TO:</b>						
<b>FROM:</b>						
<b>TO:</b>						
<b>FROM:</b>						
<b>TO:</b>						
<b>FROM:</b>						
<b>TO:</b>						
<b>FROM:</b>						
<b>TO:</b>						
<b>FROM:</b>						
<b>TO:</b>						
<b>FROM:</b>						
<b>TO:</b>						
<b>FROM:</b>						
<b>TO:</b>						
<b>FROM:</b>						

*Submit to your Control Team Analyst and Control Team Leader.**Approved**Denied**Signature***Budget Director/Deputy Budget Director**

## FY 2021 Prohibited Activities and Congressional Directives

RESTRICTION ON USE OF FUNDS	SEC. 401. No part of any appropriation contained in this Act shall be available for any activity or the publication or distribution of literature that in any way tends to promote public support or opposition to any legislative proposal on which Congressional action is not complete other than to communicate to Members of Congress as described in 18 U.S.C. 1913.
PROHIBITION ON NO-BID CONTRACTS	SEC. 410. None of the funds appropriated or otherwise made available by this Act to executive branch agencies may be used to enter into any Federal contract unless such contract is entered into in accordance with the requirements of Chapter 33 of title 41, United States Code, or Chapter 137 of title 10, United States Code, and the Federal Acquisition Regulation, unless— (1) Federal law specifically authorizes a contract to be entered into without regard for these requirements, including formula grants for States, or federally recognized Indian tribes; (2) such contract is authorized by the Indian Self-Determination and Education Assistance Act (Public Law 93–638, 25 U.S.C. 450 et seq.) or by any other Federal laws that specifically authorize a contract within an Indian tribe as defined in section 4(e) of that Act (25 U.S.C. 450b(e)); or (3) such contract was awarded prior to the date of enactment of this Act.
FUNDING PROHIBITION	SEC. 418. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites. (b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.
USE OF AMERICAN IRON AND STEEL	SEC. 421. (a)(1) None of the funds made available by a State water pollution control revolving fund as authorized by section 1452 of the Safe Drinking Water Act (42 U.S.C. 300j–12) shall be used for a project for the construction, alteration, maintenance, or repair of a public water system or treatment works unless all of the iron and steel products used in the project are produced in the United States.  (2) In this section, the term “iron and steel” products means the following products made primarily of iron or steel: lined or unlined pipes and fittings, manhole covers and other municipal castings, hydrants, tanks, flanges, pipe clamps and restraints, valves, structural steel, reinforced precast concrete, and construction materials.  (b) Subsection (a) shall not apply in any case or category of cases in which the Administrator of the Environmental Protection Agency (in this section referred to as the “Administrator”) finds that—

## FY 2021 Prohibited Activities and Congressional Directives

	<p>(1) applying subsection (a) would be inconsistent with the public interest;</p> <p>(2) iron and steel products are not produced in the United States in sufficient and reasonably available quantities and of a satisfactory quality; or</p> <p>(3) inclusion of iron and steel products produced in the United States will increase the cost of the overall project by more than 25 percent.</p> <p>(c) If the Administrator receives a request for a waiver under this section, the Administrator shall make available to the public on an informal basis a copy of the request and information available to the Administrator concerning the request, and shall allow for informal public input on the request for at least 15 days prior to making a finding based on the request. The Administrator shall make the request and accompanying information available by electronic means, including on the official public Internet Web site of the Environmental Protection Agency.</p> <p>(d) This section shall be applied in a manner consistent with United States obligations under international agreements.</p> <p>(e) The Administrator may retain up to 0.25 percent of the funds appropriated in this Act for the Clean and Drinking Water State Revolving Funds for carrying out the provisions described in subsection (a)(1) for management and oversight of the requirements of this section.</p>
REPROGRAMMING GUIDELINES	<p>SEC. 426. None of the funds made available in this Act, in this and prior fiscal years, may be reprogrammed without the advance approval of the House and Senate Committees on Appropriations in accordance with the reprogramming procedures contained in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act).</p>
PROHIBITION ON USE OF FUNDS	<p>SEC. 437. Notwithstanding any other provision of law, none of the funds made available in this Act or any other Act may be used to promulgate or implement any regulation requiring the issuance of permits under title V of the Clean Air Act (42 U.S.C. 7661 et seq.) for carbon dioxide, nitrous oxide, water vapor, or methane emissions resulting from biological processes associated with livestock production.</p>
GREENHOUSE GAS REPORTING RESTRICTIONS	<p>SEC. 438. Notwithstanding any other provision of law, none of the funds made available in this or any other Act may be used to implement any provision in a rule, if that provision requires mandatory reporting of greenhouse gas emissions from manure management systems.</p>
LEAD AMMUNITION	<p>SEC. 439. None of the funds made available by this or any other Act may be used to regulate the lead content of ammunition, ammunition components, or fishing tackle under the Toxic Substances Control Act (15 U.S.C. 2601 et seq.) or any other law.</p>

## FY 2021 Prohibited Activities and Congressional Directives

POLICIES RELATING TO BIOMASS	<p>SEC. 440. To support the key role that forests in the United States can play in addressing the energy needs of the United States, the Secretary of Energy, the Secretary of Agriculture, and the Administrator of the Environmental Protection Agency shall, consistent with their missions, jointly—</p> <p>(1) ensure that Federal policy relating to forest bioenergy—  (A) is consistent across all Federal departments and agencies; and  (B) recognizes the full benefits of the use of forest biomass for energy, conservation, and responsible forest management; and  (2) establish clear and simple policies for the use of forest biomass as an energy solution, including policies that—  (A) reflect the carbon-neutrality of forest bioenergy and recognize biomass as a renewable energy source, provided the use of forest biomass for energy production does not cause conversion of forests to non-forest use;  (B) encourage private investment throughout the forest biomass supply chain, including in—  (i) working forests;  (ii) harvesting operations;  (iii) forest improvement operations;  (iv) forest bioenergy production;  (v) wood products manufacturing; or  (vi) paper manufacturing;  (C) encourage forest management to improve forest health; and  (D) recognize State initiatives to produce and use forest biomass.</p>
SMALL REMOTE INCINERATORS	<p>SEC. 441. None of the funds made available in this Act may be used to implement or enforce the regulation issued on March 21, 2011 at 40 CFR part 60 subparts CCCC and DDDD with respect to units in the State of Alaska that are defined as “small, remote incinerator” units in those regulations and, until a subsequent regulation is issued, the Administrator shall implement the law and regulations in effect prior to such date.</p>
LIMITATION ON TAKINGS	<p>SEC. 409. Unless otherwise provided herein, no funds appropriated in this Act for the acquisition of lands or interests in lands may be expended for the filing of declarations of taking or complaints in condemnation without the approval of the House and Senate Committees on Appropriations: Provided, That this provision shall not apply to funds appropriated to implement the Everglades National Park Protection and Expansion Act of 1989, or to funds appropriated for Federal assistance to the State of Florida to acquire lands for Everglades restoration purposes.</p>
EMPLOYMENT OF NON-U.S. CITIZENS	<p>SEC. 704. Unless otherwise specified in law during the current fiscal year, no part of any appropriation contained in this or any other Act shall be used to pay the compensation of any officer or employee of the Government of the United States (including any agency the majority of the stock of which is owned by the Government of the United States) whose post of duty is in the</p>

## FY 2021 Prohibited Activities and Congressional Directives

	<p>continental United States unless such person: (1) is a citizen of the United States; (2) is a person who is lawfully admitted for permanent residence and is seeking citizenship as outlined in 8 U.S.C. 1324b(a)(3)(B); (3) is a person who is admitted as a refugee under 8 U.S.C. 1157 or is granted asylum under 8 U.S.C. 1158 and has filed a declaration of intention to become a lawful permanent resident and then a citizen when eligible; or (4) is a person who owes allegiance to the United States: Provided, That for purposes of this section, affidavits signed by any such person shall be considered prima facie evidence that the requirements of this section with respect to his or her status are being complied with: Provided further, That for purposes of subsections (2) and (3) such affidavits shall be submitted prior to employment and updated thereafter as necessary: Provided further, That any person making a false affidavit shall be guilty of a felony, and upon conviction, shall be fined no more than \$4,000 or imprisoned for not more than 1 year, or both: Provided further, That the above penal clause shall be in addition to, and not in substitution for, any other provisions of existing law: Provided further, That any payment made to any officer or employee contrary to the provisions of this section shall be recoverable in action by the Federal Government: Provided further, That this section shall not apply to any person who is an officer or employee of the Government of the United States on the date of enactment of this Act, or to international broadcasters employed by the Broadcasting Board of Governors, or to temporary employment of translators, or to temporary employment in the field service (not to exceed 60 days) as a result of emergencies: Provided further, That this section does not apply to the employment as Wildland firefighters for not more than 120 days of nonresident aliens employed by the Department of the Interior or the USDA Forest Service pursuant to an agreement with another country.</p>
INTERAGENCY FINANCING OF BOARDS (I.E. “PASS-THE-HAT”)	<p>SEC. 708. No part of any appropriation contained in this or any other Act shall be available for interagency financing of boards (except Federal Executive Boards), commissions, councils, committees, or similar groups (whether or not they are interagency entities) which do not have a prior and specific statutory approval to receive financial support from more than one agency or instrumentality.</p>
\$5000 LIMIT ON FURNISHING, REDECORATING, PURCHASING FURNITURE FOR, AND IMPROVING THE OFFICE OF PRESIDENTIAL APPOINTEES	<p>SEC. 710. During the period in which the head of any department or agency, or any other officer or civilian employee of the Federal Government appointed by the President of the United States, holds office, no funds may be obligated or expended in excess of \$5,000 to furnish or redecorate the office of such department head, agency head, officer, or employee, or to purchase furniture or make improvements for any such office, unless advance notice of such furnishing or redecoration is transmitted to the Committees on Appropriations of the House of Representatives and the Senate. For the purposes of this section, the term “office” shall include the entire suite of offices assigned to the individual, as well as any other space used primarily by the individual or the use of which is directly controlled by the individual.</p>

## FY 2021 Prohibited Activities and Congressional Directives

ANTI-GAG STATUTE	SEC. 713. No part of any appropriation contained in this or any other Act shall be available for the payment of the salary of any officer or employee of the Federal Government, who— (1) prohibits or prevents, or attempts or threatens to prohibit or prevent, any other officer or employee of the Federal Government from having any direct oral or written communication or contact with any Member, committee, or subcommittee of the Congress in connection with any matter pertaining to the employment of such other officer or employee or pertaining to the department or agency of such other officer or employee in any way, irrespective of whether such communication or contact is at the initiative of such other officer or employee or in response to the request or inquiry of such Member, committee, or subcommittee; or (2) removes, suspends from duty without pay, demotes, reduces in rank, seniority, status, pay, or performance or efficiency rating, denies promotion to, relocates, reassigns, transfers, disciplines, or discriminates in regard to any employment right, entitlement, or benefit, or any term or condition of employment of, any other officer or employee of the Federal Government, or attempts or threatens to commit any of the foregoing actions with respect to such other officer or employee, by reason of any communication or contact of such other officer or employee with any Member, committee, or subcommittee of the Congress as described in paragraph (1).
USE OF FUNDS FOR TRAINING	SEC. 714. (a) None of the funds made available in this or any other Act may be obligated or expended for any employee training that— (1) does not meet identified needs for knowledge, skills, and abilities bearing directly upon the performance of official duties; (2) contains elements likely to induce high levels of emotional response or psychological stress in some participants; (3) does not require prior employee notification of the content and methods to be used in the training and written end of course evaluation; (4) contains any methods or content associated with religious or quasi-religious belief systems or “new age” belief systems as defined in Equal Employment Opportunity Commission Notice N-915.022, dated September 2, 1988; or (5) is offensive to, or designed to change, participants’ personal values or lifestyle outside the workplace. (b) Nothing in this section shall prohibit, restrict, or otherwise preclude an agency from conducting training bearing directly upon the performance of official duties.
PUBLICITY AND PROPAGANDA	performance of official duties. SEC. 715. No part of any funds appropriated in this or any other Act shall be used by an agency of the executive branch, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, and for the preparation, distribution or use of any kit, pamphlet, booklet, publication, radio, television, or film presentation designed to support or defeat legislation pending before the Congress, except in presentation to the Congress itself.
PREPACKAGED NEWS STORIES	SEC. 731. Unless otherwise authorized by existing law, none of the funds provided in this or any other Act may be used by an executive branch agency to produce any prepackaged news story



## FY 2021 Prohibited Activities and Congressional Directives

	intended for broadcast or distribution in the United States, unless the story includes a clear notification within the text or audio of the prepackaged news story that the prepackaged news story was prepared or funded by that executive branch agency.
PORTTRAITS	SEC. 736. None of the funds made available in this or any other Act may be used to pay for the painting of a portrait of an officer or employee of the Federal government, including the President, the Vice President, a member of Congress (including a Delegate or a Resident Commissioner to Congress), the head of an executive branch agency (as defined in section 133 of title 41, United States Code), or the head of an office of the legislative branch.
ENTITIES REQUIRING NONDISCLOSURE AGREEMENTS	SEC. 742. (a) None of the funds appropriated or otherwise made available by this or any other Act may be available for a contract, grant, or cooperative agreement with an entity that requires employees or contractors of such entity seeking to report fraud, waste, or abuse to sign internal confidentiality agreements or statements prohibiting or otherwise restricting such employees or contractors from lawfully reporting such waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information. (b) The limitation in subsection (a) shall not contravene requirements applicable to Standard Form 312, Form 4414, or any other form issued by a Federal department or agency governing the nondisclosure of classified information.
ENTITIES WITH TAX LIABILITY	SEC. 744. None of the funds made available by this or any other Act may be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, where the awarding agency is aware of the unpaid tax liability, unless a Federal agency has considered suspension or debarment of the corporation and has made a determination that this further action is not necessary to protect the interests of the Government.
ENTITIES WITH FELONY CONVICTIONS	SEC. 745. None of the funds made available by this or any other Act may be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that was convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, unless a Federal agency has considered suspension or debarment of the corporation and has made a determination that this further action is not necessary to protect the interests of the Government.
Greenhouse Gases	Notwithstanding any other provision of law, none of the funds made available in this or any other Act may be used to implement any provision in a rule, if that provision

**FY 2021 Prohibited Activities and Congressional Directives**

	requires mandatory reporting of greenhouse gas emissions from manure management systems.
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**FY 2021 OFFICE OF BUDGET CONTROL TEAM ANALYSTS**

Main Branch # 202-564-3165

(Fax # 202-564-1838)

<b>Name</b>	<b>Phone Number</b>
Natasha Gonzalez (Acting Staff Director)	919-541-5199
Gary Lane (Team Lead)	202-564-8917
Christina Ertel	202-564-0147
Jermaine Hartsfield	202-564-3173
Jaron Balderes	202-564-9606
Farrahn Hawkins	202-564-8893
Davetta Williamson	202-566-1568

**FY 2021 RPIO BUDGET CONTACTS**

<b>RPIO</b>	<b>Contact</b>	<b>Telephone Number</b>
<b>Regional Contacts</b>		
Region 1	Brenda Haslett (Comptroller) Ruben Neira Marc Beausoleil	617-918-1357 617-918-1939 617-918-1134
Region 2	Carlos Kercado (Comptroller) Jennifer Chernowski (Section Chief) Esther Seabrook (Budget Officer) Marcia Mai Rebecca Hornedo Jessalyn Lorenzo Asif Khan (Payroll and FTE Mgt.)	212-637-4151 212-637-4296 212-637-4140 212-637-4134 212-637-3907 212-637-3119 212-637-3472
Region 3	Alfred Burch (Comptroller) Jada Goodwin (Budget Officer) Kevin Eller Tanesha Paige-Thompson Lea Ruiz	215-814-2394 215-814-5381 215-814-5189 215-814-5187 215-814-5496
Region 4	Kristy Eubanks (Comptroller) Pareasa Stevens (Budget Officer) Darrin Benson James Broadie Eunice Dais Janis Layne Kesha Watson	404-562-8237 404-562-8066 404-562-8249 404-562-8214 404-562-8213 404-562-8040 404-562-8211
Region 5	Dale Meyer (Comptroller) Steve Sloan (Budget Officer) Marcus McCullough Mark Strama Brenda Carrillo Miranda Harper Martice Whitehurst Farah Martinez Kyle Walters Alan Essenberg	312-886-7561 312-886-1958 312-886-9326 312-886-2196 312-353-1418 312-886-6260 312-353-2040 312-886-6142 312-353-4583 312-886-6239
Region 6	Corey Bonnell (Comptroller) John Spelman (Budget Officer) Terry Eppler Heather Chandler	214-665-7432 214-665-7425 214-665-2117 214-665-8032
Region 7	Modeque Hunter (Comptroller) Antoinette Singletary (Budget Officer) Marian Higginbotham Michael McCullough Donna Martin John Dokolas	913-551-7849 913-551-7491 913-551-7516 913-551-7943 913-551-7782 913-551-7716
Region 8	Patrice Kortuem (Acting Comptroller Jan18-Feb 27) Marshelle Fox (Budget Officer) (Acting Comptroller Feb 28-June5)	303-312-6150 303-312-7833

	Jackie Easley Gaye Finnegan Beth Greenwald Maryann Rule Tyler Schmitt Edna Walton Scott Haggitt Kendra Wilborn	303-312-6758 303-312-6634 303-312-6770 303-312-6783 303-312-6618 303-312-6130 303-312-6458 303-312-6797
Region 9	Raven Austin (Comptroller) Kat Meltzer (Budget Officer) Vivian Li Juliana Okorley Tunde Wang Amanda Battaglia Tim Hostetler	415-972-3717 415-972-3714 415-972-3685 415-972-3708 415-972-3209 415-972-3723 415-972-3715
Region 10	Russell Harmon (Comptroller) Khanh (KhanhX) Nguyen (Budget Officer) Tiffany Eastman (Stone) Ashley Krammes Tyrone Conner	206-553-1793 206-553-4193 415-795-2435 206-553-1669 206-553-1078
FC-CINN	Molly Williams (Branch Supervisor & FEMA All Regions) Carol Goetz (HQ and Regional Repayment IAs) Jennifer Keene (IPAs, Project Agreements, Non-Federal IAs, Federal Advance IAs) Kim White (Oil IAs) Mark Cochran (Working Capital Fund)	513-487-2076  513-487-2117 513-487-2103  513-487-2066 513-487-2057
FC-RTP	Carmelita Chadwick-Gallo Ebonie Smith Natasha Gonzalez	919-541-0499 919-541-4387 919-541-5199
<b>Headquarters Contacts</b>		
OA (11)	Juanita Standifer (SBO) Rebecca Muse Lance McCluney Nicole Smoot Tiffany Hurt Mardiko Ellison	202-566-2764 202-564-0234 202-564-2944 202-564-0414 202-566-2963 202-564-0401
OITA (13)	Mike Weckesser (SBO) Dee Dee (Dinethea) Rollerson Matilda Watkins-Hayes	202-564-0324 202-564-3677 202-564-6616
OCFO (17)	Barbara Freggens (SBO) Abby Balogun Javon Williams Daemion Clarke Angela Taylor	202-564-4906 202-564-2886 202-564-9327 202-564-6134 202-564-4991
OCSPP (20)	Khanh Nguyen (SBO) Brian Katz David Robinson Dan Kochis	202-564-1452 703-347-0381 202-564-0882 202-564-0445

	Chandler Sirmons	202-564-1138
ORD (26)	Dan Gonzalez (SBO) Eric Burman Doug McKinney Dana Bruce Jamie Lang Stacy Rabkin Rhonda Upson Maya Pachnowski	202-564-2877 202-564-0267 919-541-3006 202-564-3344 303-462-9063 202-564-6519 202-564-6804 919-541-1090
OAR (27)	Eleanor Marusiak (SBO) Mike Wolfe Monica Middleton Steven LaRue Courtney Hyde Kelly Siegel Eunjee Koh	202-564-3446 202-564-1295 202-564-0568 202-564-1304 202-564-1227 202-564-2331 202-564-5399
OW (30)	Sharon Vazquez (SBO) Tiffany Cooper Terry Woods Laura Drummond Ryan King	202-564-1622 202-564-1586 202-564-0326 202-564-6561 202-564-2016
OIG (35)	Kellie Walker (SBO) Shelandra Burton Rathetta Hill Megan Simon	202-566-2970 202-566-0424 202-566-1386 202-566-1122
OGC (39)	Kraig Lattimore (Director Res Mgmt) Terry Lee (Dep Director Res Mgmt) Nicole Griffin (SBO) Laurie Ventrone Linda (Diane) Sanvido (Admin. Officer)	202-564-1757 202-564-3352 202-564-8607 202-564-7737 202-564-7833
OMS (66) also includes OARM (16) and OEI (18)	Greg Scott (SBO) Laurel Ajabi Katy Berrey Davetta Williamson Sarah VanFossen Kim Crisafi Kwame Obeng	202 564-7897 202-564-5955 202-564-0777 202-566-1568 202-564-2259 202-564-2524 202-564-6269
OLEM (75)	Jennifer Wilbur (SBO) Meridith Sebring Karen Buckmon Cheryl Van Horn Marissa Mullins	202-566-2756 202-566-1909 202-566-1896 202-566-1905 202-564-5848
OECA (77)	John M. Warren (SBO) Kathy Crawford Anita Alexander Francine Strickland Christina James	202-564-2452 202-564-1592 202-564-2479 202-564-2492 202-564-8442



**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY**  
Washington, D.C. 20460

OFFICE OF  
GENERAL COUNSEL

**SUBJECT:** Appropriations Limitations on Moving Funds Between Contract Options and Line Items, i.e., “Funds Shifting” and “Funds Swapping”

**FROM:** Angelia Talbert-Duarte  
Acting Associate General Counsel  
Civil Rights and Finance Law Office  
Office of General Counsel

**TO:** Pamela Legare  
Deputy Director  
Office of Acquisition Solutions  
Office of Mission Support

## **INTRODUCTION**

We were asked whether funding obligated within a single contract can be moved from one optional period or line item to a different optional period or line item, and if so, under what circumstances.

An “obligation” is a “definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received . . .” B-325526 July 16, 2014. The Recording Statute, 31 U.S.C. § 1501, dictates under what circumstances obligations should be “recorded” in an agency’s financial system, thus designating certain funds for making payment on a given obligation. The Recording Statute requires an obligation to be recorded when there is a binding, written agreement for specific goods to be delivered or services to be performed.

The Bona Fide Need Statute, 31 U.S.C. § 1502, dictates against which appropriated funds in time an obligation should be recorded. Under the Bona Fide Need Statute, an obligation should only be recorded against funds if the agency need to be met by the goods and/or services arose during the funds’ period of availability.

The terms “funds shifting” and “funds swapping” have been used informally and inconsistently throughout the Agency. Accordingly, for the purposes of this opinion, we define “shifting” funds as unrecording one obligation against an appropriation, and recording a different obligation against the same appropriation. In other words, “funds shifting” is used to “free up” funds that are no longer needed to meet a past obligation that was over-recorded, has decreased, or has ceased to exist, and using the now unencumbered money to fund a different, new obligation.

We define “swapping” funds as unrecording an obligation against one appropriation, and recording that same, pre-existing obligation against a different appropriation in time.<sup>1</sup> In other words, “funds swapping” is used when the government’s obligation (i.e. legal liability) to a vendor has not changed, but the government would prefer to pay for that obligation using a different appropriation account than the account originally used to record the obligation. Funds may only be swapped if the obligation would have been a bona fide need of either account.

Based on these appropriations principles and functional definitions, we conclude that appropriations in their “available,” non-expired period may be both “shifted” and “swapped.” Appropriations in their expired period may only be “swapped.”

## **FUNDS SHIFTING**

When EPA “shifts funds,” the Agency’s liability to the vendor is changing. There are two separate obligations – one that is being decreased, and one that is being created or increased.

Examples of “funds shifting” might include:

- Option 1 of a cost-reimbursement contract concludes under ceiling. Assuming the funds are still in their available period, the agency unrecords the excess obligation (i.e., the difference in final price and the original ceiling price) from option 1 and records an obligation for work to be performed during option 2.
- EPA terminates firm-fixed-price optional CLIN 1 for convenience midway through performance. Even after accounting for termination costs, there are excess funds left over on optional CLIN 1. EPA has not yet exercised optional CLIN 2. Assuming the funds are still in their available period, the agency unrecords the excess obligation from optional CLIN 1, exercises optional CLIN 2, and uses the funds “freed up” from optional CLIN 1 to fund the obligation created by exercising optional CLIN 2.

When EPA engages in “funds shifting” it is either creating a new obligation or increasing an obligation. Accordingly, the funds being shifted must be in their “available,” unexpired period. Expired funds may not be “shifted” because they are not legally available to incur new obligations.

## **FUNDS SWAPPING**

Unlike “funds shifting,” in the case of “funds swapping,” the Agency’s liability to the vendor is not changing. Rather, EPA is merely altering in its financial system which funds are designated to pay a single, unchanging obligation. So long as the funds would have been legally available to cover the obligation at the time the obligation was incurred, the obligation may be recorded against those funds, regardless of whether the funds are “available” or “expired” at the time the adjustment in the financial system is being made. Funds in their “available” period may be used

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<sup>1</sup> We reexamined two 2016 informal e-mail opinions from our office that have been relied on by the EPA contracting community, and both were about instances of “funds swapping,” although they did not use that term.



to record new obligations and to adjust previously recorded obligations. And although funds in their “expired” period are not available to incur new obligations, they do remain available for recording obligations that would have been “properly chargeable to that account” up until time the account closes. 31 U.S.C. § 1553. Funds may not be swapped once an account has closed – in EPA’s case – seven years after its expiration. 42 U.S.C. § 4370f.

An example of “funds swapping” is:

Option 1 of a severable services cost-reimbursement contract, which ran from January 1, 2020 to June 30, 2020, was funded by an obligation recorded against 19/20 funds. Option 2 runs from July 1, 2020 to December 31, 2020, and is fully funded by an obligation recorded against 20/21 funds. Option 1 comes in under ceiling. In October 2020 (i.e., in FY 2021), the program office requests to take the excess 19/20 funds off option 1, and use them to fund work being performed under option 2 instead.

This is permissible because, although the 19/20 funds expired by the time they would be “swapped” onto option 2 in October 2020, they are not being used to incur a new obligation. Rather, they are being used to fund a preexisting obligation created in July 2020 when option 2 was exercised. Because that obligation was created while the 19/20 funds were still available, and under 41 U.S.C. § 3902, the 19/20 funds are available to pay for severable services of one year or less that cross fiscal years, this obligation would have been “properly chargeable to that account.” Therefore, EPA’s financial system may be altered to show that option 2 is now being fully (or partially) obligated against 19/20 funds.

Note that if EPA were attempting to move the 19/20 funds to initially fund the exercise of option 2, or to add a new increment of funding under option 2, the result would not be the same because EPA would be creating a new obligation. By contrast, in the example above, the work was already funded and thus EPA was not creating a new obligation.

## **MECHANICS**

We were also asked whether and under what circumstances altering funding on a contract requires the formal “deobligation” and “reobligation” of funds, as opposed to using other methods of altering recorded obligations.

We understand generally that at EPA there are two primary methods of altering obligations on a contract. The first, more “traditional” method, is to request that the RTP finance center process a “deobligation modification,” and then, after the RTP finance center has confirmed that the funds have been deobligated, to request that the RTP finance center process a separate “reobligation modification.” We are told this method can take several days.

The second method of altering obligations on a contract is the “Requisition for Modification (Req for Mod or RFM)” process, which generates a single modification document sent to the

RTP Finance Center. We have been told that program offices sometimes favor the Requisition for Modification process because there is no delay between the time the “deobligation” and “reobligation” occurs, and thus less chance that the funds will somehow become unavailable to the program (for example by being “swept”) by the time the process is complete.

Both methods appear to be consistent with EPA’s funds control policies. Specifically, with respect to funds shifting, OCFO’s Policy RMDS 2520, Administrative Control of Appropriated Funds states:

“[f]or unexpired appropriations, recertification [i.e., the reissuance of deobligated, prior-year funds in a subsequent fiscal year by the Office of Budget to program offices] is not required . . . when shifting funds between a contract base and its option periods or between contract option periods. However, these offsetting transactions are legal deobligations and reobligations and do require apportionment recovery authority. As such, they will be recorded and maintained in the formal Compass sub-system called the CPS.”

RMDS 2520 does not specifically address “funds swapping,” but contemplates those types of actions (involving the posting of obligations and deobligations in Compass) will be performed by certifying officers in the RTP Finance Center. Because both “traditional modification” and the “Req for Mods” process ultimately result in the RTP Finance Center approving of the transaction, we express no opinion on the legal propriety of either method, and we defer to OAS and OCFO to decide, as a contracts management and funds control policy matter, in what circumstances either method is appropriate.

## CONCLUSION

“Funds shifting” occurs when EPA has a past obligation that was over-recorded, has decreased, or has ceased to exist, and EPA wants to “free up” the money to fund a different, new obligation on the same contract, such as exercising a new option or adding a new increment of funds to an incrementally funded severable services contract. When EPA engages in “funds shifting,” the Agency is either creating a new obligation or increasing an obligation. Accordingly, the funds being shifted must be in their “available,” unexpired period. Expired funds may not be “shifted” because they are not legally available to incur new obligations.

“Funds swapping” occurs when EPA is merely altering in its financial system which funds are designated to pay a single, preexisting, unchanging obligation to a vendor. So long as the funds would have been legally available to pay the vendor for the goods and/or services at the time the preexisting obligation was incurred, the obligation may be recorded against those funds, regardless of whether the funds are “available” or “expired” at the time the adjustment in the financial system is being made, up until the point at which the account closes.

## Funding for Agency Priorities

(dollars in thousands)

Amount	NPM	Source	Purpose / Project
\$825	OAR	Carryover and Administrator Priority Funding	Maintenance of the CASTNET Monitoring Network
\$2,500	OAR	Carryover	Implementation of the American Innovation in Manufacturing Act
\$850	OAR	Carryover and Administrator Priority Funding	Region 9 Priority Air Work
\$7,300	OAR	Carryover and Travel Savings	Regulatory Support and Executive Order Implementation, comprising \$4.8 M in EPM and \$2.5 M in S&T
\$600	OA	Carryover	Support for EJSCREEN Planning, Implementation and Enhancement
\$2,000	OMS	Carryover	Rent Needs in Superfund
<b>\$14,075</b>			