# I. PURPOSE

This technical interpretation describes the steps to replace Superfund appropriated (fund code T) resources with SSC (fund code TR1) resources, through either reclassifications or obligation modifications. These procedures should be initiated by the regional program office but both the regional program office and the regional finance/budget office have joint responsibility to implement them.

**II. INTERPRETATION**

# A. Determine SSC Amounts Available

1. Review the SSC account to identify available TR1 resources and to confirm that:

* 1. State cost share collections are current per the signed SSC agreement.
  2. Overpayments are reflected in the agency’s financial system of record.

1. Advise the Cincinnati Finance Center of any changes that need to be made to accounts receivables and collections for the SSC account.

# B. Identify Previous T Transactions for Replacement

Only cost shareable actions (e.g., remedial actions and long-term response actions for most 10 percent cost share sites) are eligible for replacement with TR1 resources.

Reclassifications should only be conducted for Superfund expended appropriated resources. Any eligible unliquidated T obligations that exist at the site should be replaced with TR1 funds through obligation modifications before any reclassifications are implemented.

# C. Request Reimbursable Authority for TR1 Funds

Upon request of the Regional Program Office, the Regional Finance Office will enter a reprogramming (including the “To” and “From” lines) into the agency’s financial system of record to request reimbursable authority to use TR1 resources for any specific Superfund site accounts whose T resources are being replaced. For specific guidance please refer to the current fiscal year Reimbursable Authority Guidance located at [http://intranet.epa.gov/ocfo/budget/budgetmemos.htm.](http://intranet.epa.gov/ocfo/budget/budgetmemos.htm)

Reprogramming requests should reflect the following generic justification in the comment field: “This action is to request SSC reimbursable authority for the following Superfund sites: [Insert Site Names and Dollar Amounts] Point of Contact: [Insert Name and Telephone No.].”

The Office of Budget will review and approve the reprogramming if sufficient TR1 resources are available, thus providing the region with the authority to obligate the TR1 resources.

**D. Conduct a Reclassification Or Obligation Modification**

# 1. Reclassification

1. Identify Past Costs in T for Reclassification.

* 1. Fiscal Year
  2. Fund Appropriation
  3. Organization **iv.** Program Results Code
  4. Site Project
  5. Cost Organization
  6. Finance Object Code

1. Implement SV Transactions.

Once reimbursable authority has been approved, the RFMO prepares and enters a standard voucher transaction to decrease site-specific disbursement documents recorded under the T fund code which de-obligates the T resources and to RFMO increase TR1 resources using the required agency’s financial system of record fields listed above. The SV increase to TR1, however, shall be completed using the same “Budget Fiscal Year” as the receipts[[1]](#footnote-1).

# 2. Obligation Modification

1. The region commits the TR1 resources for the SSC amount.
2. The SFO obligates the TR1 resources, using the transaction code and transaction type used initially with T for the amount that applies to SSC and ensures the TR1 commitment is referenced.
3. After following existing agency procedures for modifying obligation documents the SFO will de-obligate the T resources using the initial transaction code and transaction type with a decrease for the amount that applies to SSC.

# E. Recertify Prior Year T Resources

Generally, once the SV transactions or obligation modifications are complete, the RFMO will prepare and send a recertification request to the OB via the OB’s Lotus Notes Recertification database.

In conjunction with the recertification request the RFMO will enter a reprogramming request in the agency’s financial system of record to request the de-obligated T resources be returned to the region in accordance with the current fiscal year Superfund De-obligation Recertification Guidance. The most recent memo issued by the OB maybe found at [http://intranet.epa.gov/ocfo/budget/budgetmemos.htm.](http://intranet.epa.gov/ocfo/budget/budgetmemos.htm)

1. [↑](#footnote-ref-1)