



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

January 21, 2009

9200.1-94

MEMORANDUM

SUBJECT: Model Memoranda for Transferring Funds from a Special Account to the Superfund Trust Fund and Closing Out a Special Account

FROM: Marcia E. Mulkey, Director /s/
Office of Site Remediation Enforcement (OSRE)
Office of Enforcement and Compliance Assurance (OECA)

James E. Woolford, Director /s/
Office of Superfund Remediation Technology Innovation (OSRTI)
Office of Solid Waste and Emergency Response (OSWER)

TO: Regional Counsel, Regions I – IX
Superfund National Policy Managers, Regions I – IX
Regional Comptrollers, Regions I – IX

The purpose of this memorandum is to provide Regional Superfund offices with two “model” memoranda for use when transferring funds from a special account to the general portion of the Superfund Trust Fund or closing out a special account. These models should help bring national consistency to special account management.

Model Special Account Transfer Memorandum

Regions are required to notify Headquarters as soon as they plan to transfer special accounts funds to the general portion of the Superfund Trust Fund in accordance with the “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (Oct. 4, 2002). The Transfer Memorandum (Attachment 1) should be used when more funds reside in a special account than are needed to fund future work or reimburse EPA for past costs originally expended from appropriated Superfund resources. This memorandum should be used when the special account will remain open.

Model Special Account Closeout Memorandum

Similarly, in accordance with the “Superfund Special Accounts Closeout Procedures” (Sept. 28, 2005) issued by OCFO, regions are required to notify Headquarters as soon as they

plan to close a special account. The Closeout Memorandum (Attachment 2) should be used when: 1) there are no funds remaining in an account and the region does not expect to receive future funds, or 2) funds remain in a special account and all response actions at a site are complete, past expenditures of appropriated (“T”) resources for a site have been reclassified, and the remaining funds will be transferred to the general portion of the Superfund Trust Fund at the time of account closeout. If reclassification is to occur, that process should be complete before the special account is closed.

We encourage you to use these memoranda and tailor them to your needs when transferring special account funds to the general portion of the Superfund Trust Fund or closing out an account. Headquarters staff in OSRE and OSRTI are available for consultation and to review drafts prior to receiving a finalized memorandum. If you have any questions, please contact: Hollis Luzecky (OSRE) at 202-564-4217 or Tracey Stewart (OSRTI) at 703-603-8791.

Attachments

cc: Office of Regional Counsel Superfund Branch Chiefs
Regional Remedial Branch Chiefs
Regional Removal Branch Chiefs
Barnes Johnson, OSWER/OSRTI
Elizabeth Southerland, OSWER/OSRTI
Tracey Stewart, OSWER/OSRTI
Deborah Dietrich, OSWER/OEM
Dana Stalcup, OSWER/OEM
Elliott Gilberg, OECA/OSRE
Kenneth Patterson, OECA/OSRE
Hollis Luzecky, OECA/OSRE
Susan Dax, OCFO/OFM
Iantha Gilmore, OCFO/OFM
Meshell Jones-Peeler, OCFO/OFM
Kevin Brittingham, OCFO/OFM
Raffael Stein, OCFO/OFS
Gregory Luebbering, OCFO/OFS
Jim Wood, OCFO/OFS

MEMORANDUM

SUBJECT: Transfer of Funds to the Superfund Trust Fund from the [Site Name] Special Account

FROM: [name], Director
Superfund Division, Region [#]

[name], Region [#] Comptroller
Office of

TO: Marcia E. Mulkey, Director
Office of Site Remediation Enforcement (OSRE)
Office of Enforcement and Compliance Assurance (OECA)

James E. Woolford, Director
Office of Superfund Remediation Technology Innovation (OSRTI)
Office of Solid Waste and Emergency Response (OSWER)

Lorna M. McAllister, Director
Office of Financial Management (OFM)
Office of Chief Financial Officer (OCFO)

Raffael Stein, Acting Director
Office of Financial Services (OFS)
Office of Chief Financial Officer (OCFO)

Deborah Y. Dietrich, Director
Office of Emergency Management (OEM)
Office of Solid Waste and Emergency Response (OSWER)

PURPOSE

The purpose of this memorandum is to advise you of our plans to transfer funds from the special account at the [Site Name] Site [special account #] to the general portion of the Superfund Trust Fund. As discussed below, funds in this special account exceed the projected costs of remaining work at the site [and past expenditures of appropriated (“T”) resources at this site have been reclassified]. In accordance with the “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (Oct. 4, 2002), the Region has determined it is timely to transfer these funds.

BACKGROUND

[Narrative on the creation and use of the special account. Summarize the document that established the special account, the work to be performed, the amount to be paid, etc.]

[Other work done at the site for which special account funds were used, reclassification of special account funds, amount spent or reclassified.]

STATUS OF CLEANUP AND NEED FOR SPECIAL ACCOUNT FUNDS

[Identify the current status of the cleanup. Discuss the remaining risks at the site and how the Regional Program Office (RPO) will finance any remaining response activities (e.g., RD/RA costs, Five-Year Reviews, O&M). Also, discuss how the cost projection was developed – e.g., cost overrun contingencies?]

TRANSFER OF FUNDS TO THE SUPERFUND TRUST FUND

Region [#] requests that [\$X.XX] be transferred from the [Site Name] Special Account [special account #] to the general portion of the Superfund Trust Fund. [The Region has reclassified appropriate funds to address EPA's unreimbursed past costs at this site.]

Region [#] is satisfied that all remaining activities required under [agreement] will be funded by the amount retained in the [Site Name] Special Account – [\$X.XX]. [Discuss cost projection, or reference above information.] No additional costs are anticipated at this site. The balance (principal, plus interest) after transfer will support remaining activities at the [Site Name] Site. The CERCLIS Special Account Management Screen [will be/has been] updated to reflect this action.

Questions regarding this memorandum should be directed to [name] at [phone number] or [name] at [phone number].

cc: Gregory Luebbering, OCFO/OFS
Jim Wood, OCFO/OFS
Iantha Gilmore, OCFO/OFM
Meshell Jones-Peeler, OCFO/OFM
Kevin Brittingham, OCFO/OFM
Dana Stalcup, OSWER/OEM
Art Flaks, OSWER/OSRTI
Tracey Stewart, OSWER/OSRTI
Christina Skaar, OECA/OSRE (Regions 1, 2, 6, & 9) OR Manuel Ronquillo,
OECA/OSRE (Regions 3, 4, & 8) OR Hollis Luzecky, OECA/OSRE (Regions 5, 7, &
10)
[name], Regional contacts.....

MEMORANDUM

SUBJECT: [Transfer of Funds to the Superfund Trust Fund and] Closeout of the [Site Name] Special Account

FROM: [name], Director
Superfund Division, Region [X]

[name], Region [X] Comptroller
Office of

TO: Marcia E. Mulkey, Director
Office of Site Remediation Enforcement (OSRE)
Office of Enforcement and Compliance Assurance (OECA)

James E. Woolford, Director
Office of Superfund Remediation Technology Innovation (OSRTI)
Office of Solid Waste and Emergency Response (OSWER)

Lorna M. McAllister, Director
Office of Financial Management (OFM)
Office of Chief Financial Officer (OCFO)

Raffael Stein, Acting Director
Office of Financial Services (OFS)
Office of Chief Financial Officer (OCFO)

Deborah Y. Dietrich, Director
Office of Emergency Management (OEM)
Office of Solid Waste and Emergency Response (OSWER)

PURPOSE

The purpose of this memorandum is to advise you of our plans to [transfer the remaining principle to the general portion of the Superfund Trust Fund and] closeout the special account at the [Site Name] Site [special account #], in accordance with the “Superfund Special Accounts Closeout Procedures” (Sept. 28, 2005). As discussed below, [work is complete at the site and remaining funds are not needed to conduct response actions or reclassify prior site expenditures of appropriated resources / all special account funds have been expended on response actions and the Region does not expect to receive funds in the future for that site].

BACKGROUND

[Narrative on the creation and use of the special account. Summarize the document that established the special account, the work to be performed, the amount to be paid, etc.]

[Other work done at the site for which special account funds were used, reclassification of special account funds, amount spent or reclassified.]

STATUS OF WORK AND UTILIZATION OF SPECIAL ACCOUNT FUNDS

[Identify the current status of the cleanup. Explain how the Regional Program Office (RPO) will finance any remaining response activities (e.g., Five-Year Reviews, O&M) – PRP lead, State lead, escrow account, etc.]

[Note: In the instance where work was deemed complete, but funds were still deposited into a special account, please explain the circumstances under which the funds were received. For example, in some instances final site results may not be official until after funds are received. Therefore, it may have been necessary to deposit funds until all risks were completely addressed.]

CLOSEOUT OF SPECIAL ACCOUNT [AND TRANSFER OF REMAINING FUNDS TO THE GENERAL SUPERFUND TRUST FUND]

Region [#] is satisfied that all activities required under [agreement] have been performed and all costs paid. [Narrative about the final report – if applicable – name of document, date completed, concurrences by EPA and state]. Region [#] has determined there are no additional costs anticipated with this site and all obligations have been liquidated or expended. The balance in the [Site Name] Special Account as of [date] is [amount], and these funds should be transferred to general portion of the Superfund Trust Fund per the terms of the [agreement]. Of the remaining amount, [XX dollars (\$XX)] is principle and [XX dollars (\$XX)] is interest. Upon closing the account, the unused interest earned on the special account will reduce Treasury's liability owed to the Superfund Trust Fund. The CERCLIS Special Account Management Screen [will be/has been] updated to reflect this action.

OR (If zero balance)

Region [#] is continuing to conduct response work at the site; however, the special account associated with this site has a \$0.0 balance as of [date]. Enforcement actions are complete and therefore, the Region is confident that no future funds will be deposited into this account. The CERCLIS Special Account Management Screen [will be/has been] updated to reflect this action.

Questions regarding this memorandum should be directed to [name] at [phone number] or [name] at [phone number].

cc: Gregory Luebbering, OCFO/OFS
Jim Wood, OCFO/OFS
Iantha Gilmore, OCFO/OFM
Meshell Jones-Peeler, OCFO/OFM
Kevin Brittingham, OCFO/OFM
Dana Stalcup, OSWER/OEM
Art Flaks, OSWER/OSRTI
Tracey Stewart, OSWER/OSRTI
Christina Skaar, OECA/OSRE (Regions 1, 2, 6, & 9) OR Manuel Ronquillo,
OECA/OSRE (Regions 3, 4, & 8) OR Hollis Luzecky, OECA/OSRE (Regions 5, 7, &
10)
[name], Regional contacts.....