



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



January 23, 2009

OSWER Directive #9200.1-93

MEMORANDUM

SUBJECT: Revised Guidance on Reclassification of Superfund Special Accounts

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Office of Solid Waste and Emergency Response

Marcia E. Mulkey, Director /s/
Office of Site Remediation Enforcement
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Office of Financial Management
Office of the Chief Financial Officer

Carol Terris, Acting Director /s/
Office of Budget
Office of the Chief Financial Officer

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Office of Financial Services
Office of the Chief Financial Officer

TO: Regional Counsel, Regions I-X
Superfund National Program Managers, Regions I-X
Regional Comptrollers, Regions I-X

I. INTRODUCTION

The purpose of this memorandum is to provide revised guidance on reclassification of special accounts. This guidance supersedes portions of prior Agency documents related to the

reclassification of special accounts.¹

Attached to this memorandum are four documents. Attachment 1 is a step-by-step table of the reclassification process. Attachment 2 is a model document for Regions to use to advise Headquarters of their plan to reclassify funds. Attachment 3 is a sample spreadsheet Regions may use for developing reimbursable authority requests and KV transactions to record the reclassification. Attachment 4 is a model Regions may use when entering reprogramming information into the Agency's financial system for recertifying Superfund appropriation resources made available as a result of the reclassification process.

II. BACKGROUND

Section 122(b)(3) of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), 42 U.S.C. §9622(b)(3), authorizes EPA to retain and use funds received through an agreement to fund response actions contemplated in the agreement. EPA retains these funds in site-specific accounts, called "special accounts." EPA will only establish a special account if there is future work at a site.²

The use of a special account to fund response actions is determined by the settlement language under which the funds were received. Most settlements provide that funds in a special account will be used to conduct or finance response actions at or in connection with the site.³ EPA's general hierarchy⁴ for use of special account funds is as follows:

- a. retain the funds as a future settlement incentive with potentially responsible parties (PRPs);
- b. fund any response actions, including the oversight of PRP-lead response actions;
- c. estimate and retain funds to address future site costs/risks, then apply remainder to previous site expenditures⁵ (reclassification); and
- d. transfer any remaining balances to the general part of the Trust Fund.

In situations where the settlement indicates that the funds are earmarked for a specific activity (e.g., disbursed to a PRP or to fund a specific operable unit), the activities identified in the settlement take precedence over the above hierarchy.

¹ Reclassification of special accounts has been discussed in several Agency guidances, including: "Special Accounts: Guidance on Key Decision Points in Using Special Account Funds" (September 28, 2001)(Timing and Use Guidance); "Consolidated Guidance on Establishment, Management and Use of CERCLA Special Accounts"(October 4, 2002)(Consolidated Guidance); Attachment 4 to the "Superfund Special Account Guidance" (July 16, 2002); and "Additional Guidance on Prepayment of Oversight Costs and Special Accounts" (December 22, 2006)(Prepayment Guidance).

² See Consolidated Guidance on page 7.

³ See "Placement of Proceeds from CERCLA Settlements in Special Accounts"(January 27, 2000).

⁴ These are clarifying restatements of the hierarchy for use language in the Timing and Use Guidance, on page 3.

⁵ For purposes of this guidance, an "expenditure" is equivalent to a "disbursement."

EPA has also recently undertaken an effort to better manage Superfund special accounts. As part of that effort, each Region monitors the status and uses of special accounts throughout the life cycle of a Superfund site. This includes conducting periodic reviews of special accounts and updating data fields in the Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS), as necessary.

III. RECLASSIFICATION

Reclassification of special account funds is a process under which the Agency uses the funds in a special account to finance response actions previously funded through Superfund appropriation resources at that site. The use of special account funds for reclassification puts EPA in the same position it would have been in if the PRP settlement proceeds had been received prior to the expenditure of Superfund appropriation resources at that site. Use of PRP settlement dollars in this manner is consistent with the terms of the settlement under which EPA received the dollars (i.e., funds are being used to finance response actions at the site).

A. KEY TERMS

Expenditures eligible for reclassification - Previous expenditures of Superfund appropriation resources such as current year budget authority, carryover, and recertified Superfund appropriation resources.

General Ledger - The major record in the Agency's accounting system wherein all transactions are summarized. It contains the principal accounts from which the trial balance and related financial statements are prepared and constitutes the control point of the accounting system.

KV transaction - A financial transaction that allows EPA to make adjustments in the Agency's financial management system to establish and document a reclassification. Special account reclassifications may only be executed by recording the KV transaction.

Recertification - The process by which prior year Superfund appropriation resources that were replaced by the special account funds are made available for future obligation.

Reclassification - The process by which EPA uses funds in a special account to reimburse previous EPA expenditures of Superfund appropriation resources for response actions at the site.

Special accounts – Site-specific accounts established by EPA pursuant to Section 122(b)(3) of CERCLA, and are used by EPA as contemplated by the agreement under which the Agency received the funds. Special accounts are sub-accounts within the Hazardous Substance Superfund (Superfund Trust Fund). These funds are identified in the Agency's financial management system by the fund codes "TR2," "TR2A," or "TR2B."

Superfund appropriation resources - Resources appropriated to EPA by Congress from the Superfund Trust Fund. These resources include current year budget authority as well as prior year appropriated resources such as carryover and recertified funds. These funds are generically referred to as “T” funds.⁶

B. WHEN TO CONSIDER RECLASSIFICATION

Each reclassification decision is based on site-specific circumstances. Generally, the Region should consider the reclassification of special account funds (principal and interest) when a Region determines that there are more than sufficient funds in the special account to fund remaining response actions at that site. This determination will often, but not necessarily, occur after response action(s) to implement cleanup are substantially complete (e.g., construction complete) and better estimates can be developed to indicate the funds necessary to retain for post-construction completion work (e.g., long-term response action, operation and maintenance, and five-year reviews).

In some cases it may be appropriate to defer consideration of reclassification until after the Region has performed at least one five-year review to determine the ongoing effectiveness of the remedy. This may be particularly true for ground water sites and for sites with large or complex remedies. Conversely, there may be situations where it may be appropriate to consider reclassification earlier in the response process. This may occur when a PRP is performing all remaining response actions under a settlement, there is adequate financial assurance (e.g., a secured financial instrument), and future EPA incurrence of response costs is anticipated to be minimal. Another situation could be when a settlement provides funding for a specific activity but EPA expends Superfund appropriation resources for that activity before the payment is received to fund that activity. In all situations, decisions regarding the use of special account funds should be made throughout the life cycle of a site and be reflected in CERCLIS. As site conditions change, so may the priority for the use of special account funds, including the timing for reclassification.

When considering whether to commence reclassification, the Region should also allow sufficient time to complete the entire reclassification process, including recertification and obligation of the appropriated funds made available as a result of the reclassification prior to the end of the fiscal year.

C. HOW TO ACCOMPLISH RECLASSIFICATION

The reclassification process has several sequential steps. Attachment 1 is a step-by-step chart of the activities needed to accomplish reclassification.

Step 1. Reclassification Justification Memorandum

⁶ Prior to FY 1996, Superfund appropriated funds were recorded with a numeric character representing the fiscal year in front of the “T” (e.g., 2T (1992), 3T (1993), 4T (1994), etc.).

Once a Region decides to commence the reclassification process, the Regional Program Office (RPO), after consulting with the Office of Regional Counsel,⁷ should prepare and send a draft reclassification justification memorandum in the form shown in Attachment 2 to the Office of Site Remediation Enforcement (OSRE) and Office of Superfund Remediation and Technology Innovation (OSRTI) Headquarters staff (contacts are identified at the end of this memorandum) for review and comment.⁸ The draft reclassification justification memorandum should contain the following information:

- a. site background;
- b. the current status of the cleanup;
- c. the entity (e.g., EPA, State, Federal facility, PRP, or other parties) that is performing the work;
- d. the settlement language that describes the use of the funds in the special account that will be reclassified;
- e. description of future actions and estimate of costs still to be incurred;
- f. rationale (including cost and risk assumptions) for costs still to be incurred;
- g. the amount of funds to be reclassified;
- h. identification of the categories (e.g., remedial, removal, enforcement) of previous activities against which the special account funds will be applied and the dollar amounts for each category; and
- i. the planned use of the reclassified dollars to ensure that Superfund appropriation resources made available through reclassification will be used consistent with the current fiscal year Deobligation Recertification Guidance memorandum.

As part of the development of the reclassification memo, the Region should prepare documentation of the site-specific “T” expenditures that will be reclassified. Expenditures eligible for reclassification should include only site-specific costs that are identified in the Agency’s financial system.⁹ Attachment 3 provides a sample spreadsheet that contains the site-specific information the Regional Program Office, the Regional Budget Office (RBO), and the Regional Finance Office (RFO) or Servicing Finance Office (SFO)¹⁰ may use to determine the appropriate coding for the Region’s request for reimbursable authority (Step 2) and to process the KV transactions (Step 3). The Region should also ensure that data in CERCLIS for planned reclassifications in the special account is consistent with the justification memo.

The Region should also consider the potential implications of reclassifying resources that were previously used to fund remedial action at the site where a state has previously paid a state cost share for that action. If the settlement under which EPA received the special account funds (which are now being reclassified) did not address allocation of settlement proceeds between

⁷ The Office of Regional Counsel’s role is to ensure that the use of the funds is consistent with the settlement under which the funds were received and that the funds are actually available for reclassification (e.g., have not previously been promised to a PRP or are being retained as a future settlement incentive).

⁸ If a Region is unsure whether the timing for reclassification is appropriate, it may first contact OSRE and OSRTI staff before drafting a reclassification memorandum.

⁹ By definition, site-specific costs captured in the Agency’s financial system do not include annual allocation and indirect costs that may be assigned site-specifically in the Superfund Cost Recovery Package Imaging and On-line System (SCORPIOS) for cost recovery purposes.

¹⁰ The term SFO includes both Regional Finance Offices and National Service Centers.

EPA and that state, the Region should explain in the justification memorandum how they will address the reduction of Superfund appropriation resources and the state cost share.

After receiving the draft reclassification justification memorandum, the OSRE and OSRTI Headquarters contacts will coordinate with other affected Headquarters offices, and provide written comments to the Region within 15 days. If, after receiving and addressing Headquarters comments, the Region wants to move forward with reclassification, the Region will then finalize the reclassification justification memo (signed at the RPO Division Director level). The final memorandum should be sent to the Office Directors of OSRE and OSRTI, with a copy to the Office Director of the Office of Budget (OB).

Step 2. Request for Reimbursable Authority for the Special Account

Consistent with the information provided in the final reclassification justification memorandum, the Region may then proceed with reclassification. The RBO will enter into the Agency's financial system a reprogramming request for reimbursable spending authority for special account resources that will be used in the reclassification process to replace previous "T" disbursements at the site. The Region should follow the general procedures outlined in the current fiscal year Reimbursable Authority Guidance issued by OB when requesting reimbursable authority. The purpose statement in the reprogramming request should identify the date of the final justification memorandum.

The total amount of reimbursable authority requested for the special account must equal the amount of "T" disbursements being reclassified,¹¹ and the Program Results Code (PRC) for the special account funds should be the current analogue of the PRC or Program Element (PE) code originally used for the "T" disbursements. Once OB approves the reprogramming, reimbursable authority will be moved into the appropriate regional allowance to allow the obligation and expenditure of special account funds. The request for reimbursable authority can be done in advance or just prior to the subsequent KV transaction (explained below).

Step 3. The KV Transaction

After reimbursable authority to use special account resources has been issued to the Region, the RFO or SFO should use the data prepared to support the reclassification justification memorandum to enter a KV01 transaction in the financial system. The KV01 transaction generally does the following:

- a. decreases site-specific expenditures recorded under the "T" fund code, which in effect deobligates the "T" funds; and
- b. increases site-specific expenditures in "TR2," "TR2A," or "TR2B," as appropriate, using the current Budget Fiscal Year and the appropriate current year PRC and Site/Project field codes that correspond with the PRC (or PE) and Site/Project field codes of the funds being decreased.

¹¹ In situations where reimbursable authority already exists from prior reimbursable authority requests, the Region should only request the additional amount needed for the reclassification.

Recording the KV transaction replaces Superfund appropriation resources expended at the site with special account resources, which then makes prior year Superfund appropriation resources available for recertification. The KV01 transactions and General Ledger impact, including a description of the special account fund codes, are in Attachments 1 and 4 of the Superfund Special Account Guidance issued by the Office of the Chief Financial Officer (OCFO).¹² If Superfund appropriation resources have been obligated but not yet expended, and the Region then decides to use special account resources to fund that activity, the resulting financial vehicle modifications or amendments are not recognized as reclassifications.

KV transactions are recorded in the General Ledger and not at the level of detail of the financial vehicle associated with the original expenditure(s). The RPO or RFO may collect financial vehicle information for internal record keeping; however, financial vehicle expenditure data should not be used as the basis for reclassification amount eligibility because records at this level of detail will not identify reclassifications that may have already taken place.

Step 4. The Recertification Request

The KV transaction records the exchange of Superfund appropriation resources at the site with special account funds, effectively making Superfund appropriation resources available for recertification for new purposes. At this point, the Region should proceed with a recertification request to allocate the reclassified Superfund appropriation resources in accordance with the current fiscal year Deobligation Recertification Guidance.

The recertification request should follow the same procedures as used for the recertification of normal deobligations, but should refer to the date of the final reclassification justification memorandum and the KV01 transactions rather than obligating document numbers. Funds made available as a result of the KV01 transaction will be reprogrammed using the Superfund deobligation recertification fund code (“TCD”). Attachment 4 provides a model for the reprogramming request for the recertification.

D. REMAINING SPECIAL ACCOUNTS FUNDS AFTER RECLASSIFICATION

If there is no future work and special account funds remain after the reclassification process, the Region should consider closeout of the special account. The process of transferring remaining special account balances to the general portion of the Trust Fund requires communication between the SFO and RPO, who will jointly advise the Cincinnati Finance Center (CFC) of the amount of special account funds to be transferred to the general portion of the Trust Fund.¹³

IV. CONCLUSION

Reclassification is a valuable tool to ensure that special account funds are used to pay for the costs of cleanup at their designated sites. The process allows EPA to properly consider costs

¹² See “Superfund Special Account Guidance” (July 16, 2002).

¹³ For more detail on special account closeout procedures, see “Superfund Special Account Closeout Procedures” (September 28, 2005).

to be incurred in the future at a site as well as those costs previously incurred by EPA. By effectively using special accounts, EPA is able to direct Superfund appropriation resources toward sites that do not have special account proceeds or PRPs to conduct response work. Please direct reclassification proposals or questions about this guidance to the following lead contacts, as appropriate.

- For reclassification justification memorandum and guidance questions, contact:
 - Tracey Stewart, OSRTI, at (703) 603-8791 (OSRTI will coordinate with other OSWER offices as necessary)
 - Gary Worthman, OSRE, at (202) 564-4296
- For additional questions regarding reclassification procedures, including reprogramming requests, KV transactions, and recertification/deobligation policy, contact:
 - Diane Kelty, OB, at (202) 564-7688
 - Kevin Brittingham, OFM, at (202) 564-4941
 - Connie Ely, OFS, at (513) 487-2075
 - Greg Luebbering, OFS, at (513) 487-2074

cc: Regional Budget Officers, Regions I-X
OSWER Senior Budget Officer
OECA Senior Budget Officer
Director, Office of Emergency Management (OSWER)
Director, Federal Facilities Restoration and Reuse Office (OSWER)
Director, Office of Program Management (OSWER)
Director, Assessment and Remediation Division (OSWER/OSRTI)
Director, Resource Management Division (OSWER/OSRTI)
Superfund Regional Branch Chiefs, Regions I-X
Superfund Information Management Coordinators, Regions I-X
Superfund Budget Coordinators, Regions I-X

Attachments

Attachment 1

Process for Special Account Reclassification

Steps	Who ¹	What	Why
1. Reclassification Justification Memorandum and Supporting Documentation	Regional Program Office	Prepare and send draft reclassification justification memorandum to Headquarters for review/comment.	Draft reclassification justification memorandum advises Headquarters of Region's plan to reclassify balances.
	Headquarters Contacts	Coordinate with other Headquarters offices and consults with the Region on the proposal.	Consultation ensures national consistency and proper management consideration is given to the proposal.
	Regional Program Office	Prepares final reclassification justification memorandum after consultation with Headquarters.	Final reclassification justification memorandum advises Headquarters of Region's decision to move forward with reclassification.
	Regional Program Office	Prepares documentation to support reimbursable authority request and KV transactions.	Documentation ensures decision can be executed in the Agency's financial system, amounts are consistent, and basis for recertification to appropriate PRCs is documented.
2. Request for Reimbursable Authority	Regional Budget Office	Submit reprogramming request in Agency's financial management system.	Request enables OCFO to issue reimbursable authority for expenditure of special account funds ("TR2," "TR2A," "TR2B") to replace Superfund appropriation resources.
3. KV01 Transactions	Servicing Finance Office	Adjust "T" expenditures in financial system at General Ledger level, moving them from "T" to "TR2," "TR2A," or "TR2B."	Action replaces Superfund appropriation resources with special account resources in the Agency's financial system; essentially deobligates the "T" funds and makes them available for recertification.
4. Request Recertification of "T" Funds Made Available by Reclassification	Regional Budget Office	Submit recertification reprogramming request (see Attachment 4 for example) in Agency's financial system consistent with current fiscal year Deobligation Recertification Guidance.	Recertification request informs Headquarters of request for allocation of funds made available as a result of special account reclassification; KV document number is needed on the reprogramming request to allow Control Team to verify KV adjustment.
5. Recertification of "T" Funds Made Available by Reclassification	Office of Budget	Recertifies the prior year "T" funds by putting them in the "TCD" fund code for the current budget fiscal year.	Action makes deobligated "T" funds available in current FY in "TCD."

¹ Particular Regional office responsibilities may vary depending on how a Region is organized and operates.

Attachment 2

MEMORANDUM

SUBJECT: Reclassification of Special Account Funds for the [Site Name] Site

FROM: [NAME], Director
Superfund Division, Region XX

TO: [NAME], Director
Office of Site Remediation Enforcement
Office of Enforcement and Compliance Assurance

[NAME], Director
Office of Superfund Remediation and Technology Innovation
Office of Solid Waste and Emergency Response

The purpose of this memorandum is to serve as notification of the Region's intent to reclassify funds in the [Site Name] special account [Special Account Number]. The total amount to be reclassified in this action is [insert amount]. As discussed below, the Region is reserving sufficient funds to address remaining future needs so that the amounts identified can be reclassified. The Region plans to request recertification in accordance with the current fiscal year Deobligation Recertification Guidance.

Site Background

[Include basic information, e.g., status of site in the pipeline, parties responsible for conducting the work, residual risks at the site, number of parties, types of decision documents, enforcement actions at the site, costs incurred, and specific discussion of the amount of EPA's past costs.]

Settlement and Special Account

[Include information about the settlement(s) under which EPA received the funds deposited into the special account. This should include the current balance, any limitations on use of the funds, and the amount of interest accrued on the account. There should be an affirmative statement that the terms of the settlement document(s) have been reviewed with current financial records and there is no impediment to this reclassification transaction.]

Discussion of Future Work and Rationale for Reclassification

[The Region should discuss future work remaining at the site and timeframes, remaining costs to EPA, and long-term planning assumptions, including various parties' future implementation responsibilities, contingency or future remedy issues, and plans for future site use.]

[Based on future planning assumptions, the Region should provide its rationale to reclassify the special account funds in this section. For example, did work at the site cost less than anticipated, or is a PRP now performing the work under a settlement? What is the Region's estimate for the level of uncertainty regarding future actions at the site?]

[This section should also include the total amount requested for reclassification, the categories (e.g., the remedial, removal, enforcement PRCs) of previous activities against which the special account funds will be applied, and the dollar amounts for each category.]

Discussion of Planned Use for the Recertified Funds

[The Region should discuss the planned use of the recertified funds. The planned use information should be detailed enough (e.g., site, activity, amount needed) to demonstrate how the Region plans to use the recertified funds consistent with the current fiscal year Deobligation Recertification Guidance.]

Please call [program contact], [site attorney], or [finance contact] if you have any questions or concerns about this action.

cc: Legal, Program, Finance and Budget Headquarters Contacts
Regional Comptroller
Regional Budget Officer
Director, Office of Budget (OCFO)
Connie Ely, Office of Financial Services (OCFO)
Director, Program Costing Staff (OCFO/OFM)

Attachment 3

Sample Spreadsheet for Use in Development of Request for Reimbursable Authority and KV Transactions

Below is a sample spreadsheet that the Regional Program Office may use to identify for the Regional Finance Office (RFO) or Servicing Finance Office (SFO) the correct accounting line items in the Agency’s financial management system to record KV decrease and increase transactions as well as to prepare a request for reimbursable authority. This spreadsheet is not required as part of the reclassification and recertification process, but is meant as a tool to assist a Region in assuring consistency between the amounts identified for reclassification in a reclassification justification memorandum and the actual reclassification.

Data sufficient to prepare a KV transaction are readily available from the “Budget Detail Query” of the Financial Data Warehouse table of contents and may be downloaded to an Excel spreadsheet. KV transactions are recorded in the General Ledger and not at the level of detail of the financial vehicle associated with the original expenditure(s). The RPO or RFO may collect financial vehicle information for internal record keeping; however, financial vehicle expenditure data should not be used as the basis for reclassification amount eligibility because records at this level of detail will not identify reclassifications that may have already taken place.

The first section of the spreadsheet includes accounting information for expenditures eligible for reclassification presently in the Agency’s financial system that will be subject to a KV decrease transaction, which effectively deobligates prior year Superfund appropriation resources. The second section of the spreadsheet identifies the new, current year, accounting codes to be used to record the KV increase transaction, which effectively funds the previous financial transactions using the special account resources. These data may also be used to develop the request for reimbursable authority that must be requested before KV transactions are recorded.

Original Line Item Data for KV Decrease								New Line Item Data for KV Increase							
FY	Fund	Org	Prog	Job No	Cost Org	BOC	Paid Amt	FY	Fund	Org	Prog	Job No	Cost Org	BOC	Paid Amt
1990	0T	6ALL	TFA	06B1L		2535	\$632,060.71	2008	TR2B	O6S	302DD2C	06B1CO01	C001	2505	\$632,060.71
1991	1T	6ALL	TFA	06B1L		2535	\$105,000.00	2008	TR2B	O6S	302DD2C	06B1CO01	C001	2505	\$105,000.00
1992	2T	6ALL	TFA	06B1L		2535	\$170,569.83	2008	TR2B	O6S	302DD2C	06B1CO01	C001	2505	\$170,569.83
1993	3T	6ASN	TFA	06B1N		2535	\$400,000.00	2008	TR2B	O6S	302DD2C	06B1RD01	C001	2505	\$400,000.00
1994	4T	6ASN	TFA	06B1N		2505	\$51,427.56	2008	TR2B	O6S	302DD2C	06B1RD01	C001	2505	\$51,427.56
1995	5T	6ASJ	TFA	06B1N		2505	\$193,058.31	2008	TR2A	O6S	302DD2C	06B1RD01	C001	2505	\$93,058.31
								2008	TR2B	O6S	302DD2C	06B1RD01	C001	2505	\$100,000.00
Total							\$1,552,116.41	Total							\$1,552,116.41

Note: In the sample table, the last original line item is split into two new line items because multiple fund codes are used.

Attachment 4

Sample Special Account Reclassification Recertification Reprogramming in Agency's Financial System

Document	Trans Date	BFY	Fund
RP XXXXXXXXXXXX	XX/XX/XX	XXXX	TCD

SPECIAL ACCOUNT RECLASSIFICATION RECERTIFICATION (SARR)¹

Example: Region XX requests recertification of \$XX deobligated pursuant to a reclassification from special account (XXXX) for XX Superfund site. Final reclassification memorandum dated XX/XX/XXXX. KV XXXXXXXXXXXX entered in the Agency's financial system on XX/XX/XXXX. XX% of the reclassified "T" funds were from XX PRC and will be recertified to XX PRC. \$XX are being recertified to the National Remedial (or Removal) Program.²

CONTACT: John Doe, XXX-XXX-XXXX.

Line	From/To	RPIO	ORG	PE	BOC	QTR	Amount	Bud Level	Res Type
001	FROM	XX	XX	XXX	XX	X	XX	XX	X
002	TO	XX	XX	XXX	XX	X	XX	XX	X

¹ To distinguish between recertification of resources made available due to Superfund special account reclassifications and other reprogrammings in the Agency's financial system, please include this title or abbreviation at the beginning of the reprogramming description request.

² This sentence only applies to Superfund Remedial and Superfund Emergency Response and Removal recertification requests.