

DAEN-ECE-B
DAEN-RMF-C

DEPARTMENT OF THE ARMY
U.S. Army Corps of Engineers
Washington, D.C. 20314-1000

ER 1110-2-500

Regulation
No. 1110-2-500

31 August 1986

Engineering and Design
CORPS/EPA SUPERFUND PROGRAM
FUNDING AND REPORTING REQUIREMENTS

1. Purpose. This regulation provides funds management guidance and reporting requirements for the Superfund program. Reporting procedures and requirements, in addition to the ENG Form 3011a report submission, are delineated.
2. Applicability. This regulation applies to all civil works field operating activities (FOA) having Superfund responsibilities.
3. References.
 - a. ER 37-2-10.
 - b. EP 37-26-1.
 - c. EP 18-2-1.
4. General. In February 1982, and renegotiated on 3 Dec 84 the U.S. Army Corps of Engineers (USACE) and the Environmental Protection Agency (EPA) signed an Interagency Agreement (IAG) implementing activities authorized under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA - also known as Superfund). DAEN-ECE is the USACE program manager for the Superfund program. The Missouri River Division (MRD) has been designated as the "design and funds control center" for this work. Funding for Corps Superfund work is received from EPA as either site-specific or non-site-specific. Unique funding and reporting requirements exist for each category.
5. Funds Processing and Reporting for Non-Site-Specific Funds.
 - a. General. Non-site-specific funds cover costs not specifically chargeable to individual projects. All non-site-specific funding will be administered by The Finance and Accounting Branch, Humphreys Engineer Center Support Activity (HCSA-RM-F).
 - b. Funds Processing.
 - (1) Non-site-specific funding authority is received at DAEN-ECE-B by IAG (EPA Form 1610-1) (Appendix A) from EPA Headquarters (HQ). Funding authority provided is coordinated within HCSA-RM-F.

(2) Upon receipt of funding authority, F&A Br, HCSA establishes a reimbursable (BZ) account within the Construction, General (CG) appropriation for management and support (M&S) funds.

(3) DAEN-ECE-B issues DA Forms 2544 (Intra-Army Order for Reimbursable Services) to requiring organizations, routing them through HCSA-RM-F and the respective division Superfund coordinators for processing/ coordination. All DA Forms 2544 issued by DAEN-ECE-B will contain the appropriate Civil Works Information System (CWIS) # and category/class code to be utilized and detailed billing instructions. DA Forms 2544 should be accepted and returned to HCSA-RM-F within 15 days of issue. The accepting FOA will enter the order into the accounting system as a Construction, General (96X3122) reimbursable order.

(4) Monthly SF 1080 (Voucher for Transfers between Appropriations and/or Funds) billings will be sent to the Finance and Accounting Branch, Civil Accounting Section, Humphreys Engineer Center, Kingman Building, Fort Belvoir, VA 22060-5580. Billings must be prepared in accordance with the instructions contained in the DA Form 2544 and include all specified reference data.

(5) HCSA-RM-F, in turn, bills EPA, citing relevant IAG numbers and EPA account numbers.

(6) If, during the course of operations, it becomes apparent that additional non-site-specific funds are required, a request for additional funds with supporting information will be made to CDRUSACE (DAEN-ECE-B), WASH DC 20314.

c. Reports. Corps offices will include Superfund projects in the ENG Form 3011a system as required by HQUSACE. An accounting report, generated by CWIS project codes from the ENG Form 3011a accounting data base, is being utilized for tracking Superfund monies, both site-specific and non-site-specific. It is essential, therefore, that the assigned CWIS project codes be properly entered for ENG Form 3011a report generation. Consolidated ENG Form 3011a Superfund reports are generated at HQUSACE from the COEMIS-FA data base. These reports are utilized for reporting status of funds to EPA as well as for program management by HQUSACE. Do not combine funds provided with separate CWIS numbers - i.e., do not combine management and support funds from different years into one record; rather, leave them as separate records as each will have its own CWIS code.

6. Funds Processing and Reporting for Site-Specific Funds.

a. General. Following coordination between EPA Superfund personnel and Corps Superfund personnel as to the scope and cost of work, site-specific funds are provided to the Corps by IAG from EPA for specific activities at specific Superfund sites. Two mechanisms exist whereby the Corps obtains site-specific funding from EPA. Where the work assignment and requisite funding from EPA is large, an IAG for the particular assignment will be issued by an EPA Office (i.e. HQ, Regional, Laboratory). Where the assignment is of a similar and recurring nature such as is the case with many

technical assistance assignments, EPA will send a "blanket" IAG for that type of work. Authorization for use of these blanket IAGs on individual site-specific assignments will be issued on a work authorization form (Appendix B) by the originating EPA Office. All site-specific funding is administered by the FOA accepting the particular assignment. Blanket IAG funding is administered by MRD. The accounting methodology and reporting requirements for each of the preceding types of IAGs follow.

b. Funds Processing for Site-Specific IAGs.

(1) EPA will send all site-specific IAGs to MRD with a copy furnished DAEN-ECE-B. MRD will review the IAG for tasking assignments, policy and procedures agreed to under Agency Agreement and will advise DAEN-ECE-B and the performing FOA of any deviation or discrepancy. DAEN-ECE-B will resolve policy issues. MRD will transmit the IAG to the performing FOA by standard form letter assigning appropriate project CWIS # and category/class code with a copy furnished the respective division Superfund Coordinator. Note: IAGs received during the last month of the fiscal year can be accepted/rejected by MRD with concurrence of performing FOA in order to ensure processing before the end of the fiscal year.

(2) If the IAG is acceptable to the performing FOA, the Commander, or designee signs it indicating acceptance (except as noted in (1) above) and returns one original to EPA (the specific office to return it to will be given in the IAG) and sends an accepted copy to MRDRM-B. Additionally, the performing FOA coordinates acceptance and performance of the work authorized by the IAG with its Resource Management Office and division Superfund Coordinator. The performing FOA will be required to have sufficient apportionment for reimbursement activities prior to accepting the IAG.

(3) Upon acceptance, the performing FOA records the IAG as an EPA Superfund order received under Construction, General as an appropriation reimbursement activity and ensures that the proper CWIS # (assigned by MRD) and other relevant accounting codes as cited are used. If other FOAs will be assisting on a particular assignment, the performing FOA provides them with funds as necessary from the IAG by DA Form 2544. The FOA accepting the DA Form 2544 must also record the order under Construction, General as an appropriation reimbursement.

(4) The FOA responsible for a particular IAG prepares monthly SF 1080s (by the 20th of the month following the month in which costs were incurred) for work performed in accordance with the IAG. On the SF 1080, quote the EPA Superfund account number(s) and IAG number from the IAG. Note: If an IAG is issued in one fiscal year and an amendment to the IAG is issued in another fiscal year, EPA will have assigned one account number to the IAG and a different one to the amendment; however, only the first digit of the EPA Superfund account number will have changed. When this occurs, take the first digits of all but the most current EPA Superfund account numbers and

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print each of these first digits followed by a slash followed by the complete current EPA Superfund account number on the SF 1080. The SF 1080 is then sent to:

EPA
Financial Management Division
Room 214
Cincinnati, Ohio 45268

(5) The EPA Finance Management Division (FMD) then sends the SF 1080 to the EPA project officer responsible for the work site to which the IAG pertains for certification (this is a check for reasonableness, not an audit).

(6) Once the EPA FMD receives the certified SF 1080, reimbursement is made to the Corps billing FOA.

(7) The SF 1080 billing process is repeated until completion of the IAG authorized work. When the work for a particular IAG is fiscally complete, the performing FOA will send a letter to the issuing EPA Office with a copy to MRD stating that the project is fiscally complete and giving the total funds utilized and any excess funds to be revoked. The performing FOA will keep the excess funds on its books until notification from EPA that the excess funds have been officially withdrawn by EPA.

(8) If, during the course of a particular IAG assignment, additional funds are required, excess funds become available, or extensions in performance period are needed, the performing FOA will coordinate required changes with the EPA issuing office. A formal request to amend the original IAG will then be made by the performing FOA to the issuing EPA Office with a copy to MRDRM-B.

(9) If problems occur with any of the preceding steps, they should be resolved at the lowest possible organizational level.

c. Funds Processing for Blanket IAGs.

(1) Certain types of Superfund work assignments which originate from EPA are similar and recur frequently. For assignments such as these the traditional process of one IAG per assignment is not cost effective. When this situation exists, EPA will send the Corps a "blanket" IAG for the type of work involved such as technical assistance. When such a blanket IAG is required, EPA will send it to MRDRM-B.

(2) If the blanket IAG is acceptable, MRD signs it and returns one original to the issuing EPA Office and sends a copy to DAEN-ECE-B. Upon acceptance, MRD will establish an EPA order received under its Construction, General appropriation reimbursement activity, and ensure that the proper CWIS # and other relevant accounting codes are assigned.

(3) The EPA Office initiating the blanket IAG will issue a work authorization form authorizing funding from the appropriate blanket IAG for a specific site assignment to MRD (MRDRM-B). MRD will review the work

authorization form to determine which FOA will perform the specific site assignment. MRD will then forward the work assignment with the proper CWIS # and other relevant accounting codes to the tasked FOA and reduce the blanket IAG by the amount authorized in the work assignment.

(4) The performing FOA will then proceed as specified in paragraphs 6b(3) through (9), above.

d. Reports.

(1) ENG Form 3011a Reports (RCS: DAEN-RMF-9). Follow the same guidance as that provided in paragraph 5c above.

(2) Superfund Automated Management System (SAMS) Reports (RCS: DAEN-ECE-7).

(a) Purpose and Scope. The SAMS data base has been designed to provide EPA and the Corps with requisite reports and to assist Superfund project managers in project management. SAMS reports will be prepared by all FOA which have been assigned site-specific Superfund projects. The following reports are generated from the SAMS data base:

1 SAMS Reports for EPA. Monthly reports are generated from the SAMS data base by MRD and sent to EPA regional project managers and to EPA HQ. These reports are designed to provide the EPA managers with sufficient information to certify SF 1080s as well as to keep them informed of progress. The content of these reports has been coordinated with EPA HQ as to adequacy. If EPA regions request additional information from a Corps FOA, the FOA should contact HQUSACE (DAEN-ECE-B), WASH DC 20314 for guidance.

2 SAMS Reports for HQUSACE. DAEN-ECE-B receives monthly reports generated from the SAMS data base by MRD.

3 SAMS Reports for Corps Division Coordinators. Corps Superfund Division Coordinators receive "LOUIS" reports. Other currently produced reports can be secured on an exception basis by contacting MROED-MA.

4 SAMS Reports for Corps Superfund Project Managers. Corps Superfund project managers receive necessary SAMS reports/turnaround documents between the 25th and the 30th of each month.

(b) Source of Data. SAMS draws fiscal information on Superfund projects from the ENG Form 3011a system and resultant HQ reports. Scheduling and status information is input to the system by Corps Superfund project managers by means of manually updated turnaround documents.

(c) Forms. Superfund project managers will receive SAMS report/turnaround documents between the 25th and the 30th of the month. Updated information will be entered on these turnaround documents and submitted.

(d) Frequency of Submission. Project managers will provide MROED-MA with the required report/turnaround documents by the 15th of the month following the reported month. The information provided will be current through the preceding month.

(e) Preparation Instructions. Upon receipt of the SAMS report/turnaround documents, Corps Superfund project managers will review and update the Current Estimated Expenditures, Contract Current Working Estimates, milestone scheduling dates, and status items contained therein by writing them on the report/turn-around document. Definition and usage of data elements are contained in Data Dictionary (EP 18-2-1). The project managers are also responsible for resolving the errors as reflected on the Monthly Status Report from Program 604C031F. The updated report/turnaround document will then be sent to MROED-MA. This scheduling and status information is then input to the SAMS system by MROED-MA. Additionally, MROED-MA ensures that all COEMIS-FA data is properly entered in the SAMS system.

(3) Additional reporting requirements may be specified in a particular IAG, depending upon the type of work.

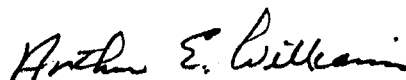
(4) Managerial Review.

(a) HQUSACE will periodically review ENG Form 3011a Reports and SAMS Reports for indications of management problems. If these reviews indicate a management problem, issues will be addressed to the appropriate Division Coordinator for action.

(b) Division Coordinators will establish a quarterly review of information in the data base for completeness, accuracy and potential project problems. As a minimum the review should ensure that;

- 1 All required data is entered and updated in a timely manner.
- 2 Planned expenditure data agrees with work estimates.
- 3 Project status items are accurate.
- 4 Period of performance are current on active projects.

FOR THE COMMANDER:



ARTHUR E. WILLIAMS
Colonel, Corps of Engineers
Chief of Staff

2 Appendices
A - EPA Form 1610-1
B - Work Authorization Form