



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

OFFICE OF
LAND AND EMERGENCY
MANAGEMENT

MEMORANDUM

SUBJECT: Superfund Special Accounts Management Strategy for 2022 - 2024

FROM: Larry Douchand, Director
Office of Superfund Remediation and Technology Innovation

TO: Superfund and Emergency Management Division Directors, Regions 1-10
Mission Support Division Directors, Regions 1-10
Regional Counsels, Regions 1-10

I. Introduction

On behalf of the U.S. Environmental Protection Agency's (EPA's) Special Accounts Senior Management Committee ("committee"), this updated Superfund Special Accounts Management Strategy ("strategy") sets forth EPA's plan for ensuring that special accounts are successfully used nationwide to support cleanup at contaminated sites being addressed under the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA). Developed with the goal of continually improving EPA's use, management and monitoring of special accounts, the strategy also serves as a roadmap for EPA regional and headquarters personnel who are responsible for the oversight and management of special accounts. EPA's updated workplan includes the activities outlined in this strategy (see Attachment 1). This strategy will remain in effect until EPA evaluates and revises the strategy in three years.

Through the development and implementation of this strategy, EPA intends to achieve the following objectives:

- Continue to implement a nationally consistent approach to managing and monitoring special accounts.
- Maximize the use of special accounts to support site cleanups.
- Ensure the proper tools are available to maximize the use of special account funds.
- Improve coordination and transparency on the use of special accounts.

The committee serves as the oversight body for the agency's management and use of special accounts.¹ The committee, comprised of senior managers from the Office of Superfund Remediation and Technology Innovation (OSRTI), Office of Site Remediation Enforcement (OSRE), Office of the Chief Financial Officer (OCFO), and lead regions for both Superfund and Management, oversees the implementation of this strategy.

II. Background and Purpose

Special accounts are site-specific, interest-bearing sub-accounts within the Superfund Trust Fund established through settlements and used to fund site-specific response work. The agency's goal for the establishment and use of special accounts is to provide cleanup dollars collected under agreements with parties for sites where future response work remains. Use of special account resources helps to achieve cleanup without relying solely on EPA's annual Superfund appropriations, thus preserving annually appropriated resources for sites without viable parties.²

Special accounts have been established and used in the Superfund program for over two decades. To date, EPA has collected more than \$7.8 billion in settlement funds, earned over \$734 million in interest and used more than \$4.9 billion for the cleanup of hundreds of Superfund sites (including reclassifications).³ While some special accounts have a large balance available, the vast majority (74 percent) of open special accounts have less than \$1 million available.⁴

The agency has been successful at collecting settlement funds to be placed in special accounts and directing these funds towards future response actions. Through its enforcement efforts negotiating settlements for past costs and future response costs, each year the agency continues to receive and place in special accounts site-specific settlement funds. Annual obligations and disbursements from current special account balances are often offset by new deposits for future response work; thus, the use of special account funds may not be apparent upon review solely of the cumulative available balance.

The agency's success in collecting funds from parties for future response work and placing those funds in special accounts has called for a greater focus on managing and using those funds. Through implementation of this strategy, the agency can manage special accounts to ensure that:

- 1) Available special account funds that are needed for future site cleanup work are being used as expeditiously as possible.

¹ More information on the Superfund Special Accounts Senior Management Committee can be found at: <https://www.epa.gov/enforcement/superfund-special-accounts>.

² The Infrastructure Investment and Jobs Act (IIJA) of 2021 provided \$3.5 billion for the Superfund Remedial program and reinstates and modifies Superfund chemical excise taxes to be collected after June 30, 2022. Tax revenues collected in the prior fiscal year will be available to EPA without further congressional appropriation. For purposes of this document, the \$3.5 billion made available for the Superfund Remedial program and available tax revenues will be treated the same as EPA's annual Superfund appropriation for response work at sites.

³ As of October 1, 2021, 1,673 special accounts have been established for 1,203 sites. The \$4.9 billion used for cleanup includes \$4.63 billion disbursed and \$340.3 million obligated but not yet disbursed for cleanup work.

⁴ Based on data from Compass Business Objects Reporting as of October 1, 2021.

- 2) Special account funds, rather than annually appropriated resources, are used for response work, as appropriate.
- 3) Special account funds are reclassified or transferred to the general portion of the Superfund Trust Fund when they are no longer needed for future cleanup work at a particular site.
- 4) Special accounts are closed when funds are no longer required for work at the site and no future deposits are expected.
- 5) Data continue to be collected to allow for the effective monitoring of planned and actual uses for special account funds.

III. Special Accounts Management Strategy

The establishment, planning, and use of special accounts requires extensive coordination among the regions and headquarters. EPA has implemented many management practices to help ensure the agency manages special account funds effectively to support Superfund site cleanups. To improve upon these practices, EPA's management strategy focuses on four main areas: (1) Coordination and Transparency; (2) Planning and Use of Special Accounts; (3) Monitoring Special Accounts; and (4) Regional Support, Guidance and Training.

1. Coordination and Transparency

Intra-Agency Coordination

EPA has improved coordination among the offices responsible for managing special accounts: the three headquarters offices (OSRTI, OSRE, and OCFO) and the regions (regional program, counsel, and finance offices). These EPA offices have collaborated to improve data systems, oversight and tracking, financial management procedures and responses to external party inquiries. These offices have further reinforced management initiatives through activities, such as training events, regular meetings and conference calls.

The office directors for OSRTI, OSRE, and OCFO, along with the appropriate Superfund and Management lead region division directors, participate on the committee. The committee meets semi-annually to discuss the status of special accounts and to elevate issues, as appropriate, to the appropriate senior level official(s) at the assistant administrator level or above, for resolution. The OSRTI office director, as the committee's chair, convenes and organizes the meetings and prepares an annual report on the committee's activities each fiscal year. The committee's charter is reviewed and updated, as needed, every two years.

OSRTI, OSRE, OCFO and regions will continue the following activities to coordinate special account activities:

- Attend and participate in Superfund's semi-annual Superfund division director meetings, Regional Counsel branch chief meetings and other national meetings.
- Attend and participate in regular intra-agency meetings, such as at OSRE/OSRTI monthly meetings.

- Attend and participate in semi-annual committee meetings.
- Continue to hold monthly staff conference calls, as necessary, to discuss and coordinate special account activities and issues among the offices as they arise.
- Participate on national quarterly conference calls with regional program, counsel, enforcement and financial staff to discuss special account activities and issues.

Responding to External Inquiries

EPA receives inquiries about special accounts from a host of entities, including the Office of Inspector General (OIG), the Office of Management and Budget (OMB), the Government Accountability Office (GAO), Congress, the public, and the media. EPA's goal in responding to these inquiries is to be timely, informative, and to answer the questions posed.

OSRTI will coordinate responses to broad special account related inquiries from external parties, such as GAO, OIG and the media, as appropriate. OCFO will continue to be the lead office to coordinate responses to inquiries from OMB, the Congressional Budget Office, congressional appropriations committees or other external entities, as appropriate.

EPA will continue its practice of responding to requests in a timely and efficient manner and will coordinate responses across agency offices. EPA recognizes that external parties can provide insights into needed changes that improve the program. Each request will be thoroughly reviewed and responded to as warranted. If action is required, the relevant EPA office(s) will implement the action as appropriate.

Making Special Account Information Available to the Public

Publicly reporting information on special accounts allows external parties to understand the importance and benefits of special accounts to the Superfund program as well as promotes understanding of how these funds are spent. EPA will continue to report special accounts financial and planning information in the agency's annual Performance Plan and Congressional Justification submitted to Congress. This information is reported publicly on EPA's Internet page to provide more transparency about EPA's use of special accounts.

OSRTI and OSRE will update the special accounts Internet page at least annually with cumulative special account data, such as amounts collected, used and available in all special accounts.⁵ OSRE will maintain the special accounts Internet page, in coordination with OSRTI; and staff in OSRTI, OSRE and the OCFO offices will routinely review and update the information available. The committee will continue to explore options for placing additional, pertinent information on the EPA's Internet sites.

⁵ Special Accounts internet content is available at <http://www.epa.gov/enforcement/superfund-special-accounts>.

The Department of Treasury reports cumulative special account information in the monthly Superfund Trust Fund financial statements.⁶ OCFO will monitor these reports monthly and will work with the Bureau of Fiscal Services to fix any discrepancies.

Availability of Information on the Intranet and Microsoft Teams

The intranet serves as an important resource for agency staff working on special accounts.⁷ OSRE and some regional offices currently maintain intranet pages specific to special accounts. OSRE has coordinated the agency's special account content on the intranet, and the pages include communication tools and tools for practitioners. Also housed on the OSRE special accounts intranet page is an annotated bibliography of special account guidance, frequently asked questions specific to special accounts, and a quick reference guide for special account practitioners. These interactive tools provide specific information on special accounts topics with links to relevant guidance, models and memos.

The agency created a "Superfund Special Accounts" Microsoft Team site in 2021 for regional and headquarters program, counsel, enforcement and financial staff that manage and use special accounts. The team site was created to facilitate conversation among special account contacts in the regions and headquarters and to house relevant documents to assist with the management of special accounts.

2. Planning and Use of Special Accounts

By developing and monitoring plans for using available special account funds, OSRTI, OSRE, and the regions will be able to analyze the use of special accounts and ensure special account funds are considered as site response actions are planned. Through these efforts, the agency will be able to better plan and use special account resources on a site level, as well as identify trends at the regional and national levels.

Special Account Utilization

The use of special account funds enables the Superfund program to increase its capacity to conduct response work at more sites than if it relied solely on appropriated funds. While special account funds provide a readily available resource for EPA to conduct site response work, it may still take years for response work to be initiated and completed at some Superfund sites due to other extenuating circumstances, including the stage of site cleanup, the viability of other responsible parties to conduct site cleanup, the nature of the site contamination, and the specific requirements for fund use set forth in the settlement agreement, among other things.

⁶ Department of Treasury's Trust Funds Program Monthly Reports for the Hazardous Substance Superfund are available at <http://www.treasurydirect.gov/govt/reports/tfmp/hazfund/hazfund.htm>. Reporting of the receipt account began with the September 2015 monthly report.

⁷ OSRE's Special Accounts intranet content is available at <http://intranet.epa.gov/oeca/osre/work-team/workgroup/sa/index.html>.

Special account resources should generally be used before appropriated resources for site response activities. On an annual basis, OSRTI will work with regional offices to review recent expenditures of appropriated funds for sites with open special accounts to evaluate if special account funds could be used for those response costs rather than appropriated funds. Regional offices can replace those appropriated expenditures in Compass with available special account funds, thus making the appropriated funds available for other uses in the current fiscal year.

As part of efforts to make special account funds available earlier in the fiscal year for obligation and disbursement, OCFO's Office of Budget (OB) began a pilot in FY 2017 for the automatic rollover of unused reimbursable authority for special account funds at the beginning of each fiscal year. Beginning in FY 2022, the pilot has become a practice, and OB will continue to rollover unused reimbursable authority for special account funds at the beginning of each fiscal year. OB will continue to monitor regional use of reimbursable authority at work planning and mid-year timeframes.

Enabling Effective Regional Planning in the Superfund Enterprise Management System

The special accounts management screen in the Superfund Enterprise Management System (SEMS) enables regions to see overall site planning data and to enter additions or changes for the use of special account funds in conjunction with individual site response activities. Available balances for special accounts are imported into SEMS nightly from OCFO-maintained databases, which allows the regions to monitor their account balances and plan the use of resources for ongoing and future site-specific response activities.

Regions are expected to plan to the extent possible the available funds in each special account, and regions will update special account planning data as warranted by site activity.⁸ The regions will formally review and update planning data at least twice a year as part of the work planning and mid-year review process but also more frequently when a milestone is reached (e.g., an account is established, funds are received, new planning information is available, etc.).

OSRTI and OSRE will periodically review the utility of the special account planning fields in SEMS to determine if appropriate data have been captured to manage the accounts and to assess and report on the value of special accounts to the Superfund program. OSRTI and OSRE also will work with the regions to ensure the SEMS fields meet regional needs for planning site actions and planned utilization of special account resources. Modifications to the special account planning fields and reports are being discussed for inclusion in SEMS 2.0, currently under development.

Quality Control / Quality Assurance

Successful management of special accounts requires that SEMS planning data are not only current, but also entered completely and accurately. These data must be entered consistently across regions to reflect accurately the true nature of how special account funds will be used to support site work. Consistent with all plans for site-specific response actions, the use of special

⁸ See the September 28, 2010, "Guidance on the Planning and Use of Special Accounts" [OSWER Directive# 9275.1-20] at <https://www.epa.gov/sites/production/files/2013-10/documents/plan-use-specacct.pdf>.

account funds should be discussed with regional program management to ensure they are fully aware of each site's spending plans.⁹ Through review and analysis of these data, EPA can ensure that the funds are used to their fullest potential, as well as report to internal and external stakeholders, as appropriate. Data monitoring is discussed below.

OSRTI maintains and updates a SEMS User Guide, which outlines how regions should enter planning information in the data and comment fields.¹⁰ The user guide will be updated once modifications are made to special account planning fields in SEMS. Regional staff are able to clarify procedures by participating in national quarterly special account conference calls, monthly Superfund budget coordinator calls, or through consultation with a headquarters special accounts contact.

3. Monitoring Special Accounts

Monitoring special accounts will achieve the following goals:

- 1) Ensure appropriate use of the SEMS planning fields to maintain data quality.
- 2) Ensure special account funds are planned to the fullest extent possible and in accordance with guidance.
- 3) Maximize the use of special account funds.
- 4) Ensure both appropriated and special account resources are planned for and used appropriately.

Data Monitoring Plan

A special account data monitoring plan outlines the process for reviewing SEMS special account planning data and determining areas of OSRTI, OSRE and OCFO focus for improving the management of special accounts. The plan helps to inform work planning and mid-year reviews, management reporting, and topics for additional training and/or guidance. The committee updates the plan as necessary to reflect current priorities and activities.

Monthly Reviews of Accounts with Negative Balances

On a monthly basis, the Cincinnati Finance Center (CFC) will monitor accounts with negative fund balances and will coordinate with the regions to correct the appropriate transactions within those accounts. Regions should make corrections to address the negative funds issue, generally within 30 days, or provide a status to CFC as to why a correction cannot be made.

⁹ See the September 28, 2010, "Guidance on the Planning and Use of Special Accounts" [OSWER Directive# 9275.1-20] at <https://www.epa.gov/sites/production/files/2013-10/documents/plan-use-specacct.pdf>.

¹⁰ The Instruction Guide is available to SEMS users at: https://usepa.sharepoint.com/:w:/r/sites/OSWER_Work/SEMS%20Resources/Training/Site%20Management%20Training%20Materials/Cost%20Financial_Special%20Account%20User%20Guides/SEMS_SpecialAccount_UserGuide_2014_deliverable.docx?d=wbcc85728ee50410e99700749ae75ade2&csf=1&web=1&e=Idje8v.

Requests for Special Account Transactions

To ensure EPA implements national policies consistently, OSRTI, OSRE and OCFO will work closely with the regions on reclassifications, transfers to the Superfund Trust Fund and special account closures. During work planning and mid-year sessions, as well as through the notification process for these actions, headquarters will have region-specific discussions regarding regional intentions to reclassify or transfer resources to the general portion of the Superfund Trust Fund prior to such actions taking place.

Beginning in FY 2020, the process for requesting fund movements among special accounts for the same site, reclassifications, transfers to the trust fund and account closures is centralized in the Special Account Requests SharePoint site. Efforts to centralize these requests and streamline the request process has strengthened and improved EPA's internal controls, helping ensure requested actions are completed or, if they are not completed, appropriate follow-up action is taken.

Monitoring Reports

OCFO has created reports in Compass Business Objects Reporting (CBOR) for regions to monitor special account financial transactions. Headquarters (OSRTI and OCFO) and the regions evaluate on an ongoing basis whether existing CBOR reports need to be modified or new reports developed for regions and headquarters to monitor special account activity.

OSRTI, OSRE and the regions will develop new reports and/or modify existing reports to effectively monitor SEMS planning data and the use of special accounts as needed. Special account reports will reflect special account planning field updates that will be implemented in SEMS 2.0.

Regional Superfund division directors will annually review open accounts with more than \$1 million available, accounts with \$0 obligated or disbursed in the past five years, and accounts with less than \$25 thousand available; this review ensures effective utilization of funds available in these accounts and timely closure of accounts to decrease management and oversight costs. OSRTI will provide a list of such accounts that should be reviewed as part of the annual work planning special account data review.¹¹

OSRTI will continue to provide quarterly reports to the Superfund division directors and the committee on the status of planned reclassifications, transfers to the Superfund Trust Fund and overall special account utilization.

Regional Work Planning and Mid-Year Reviews

During the annual work planning and mid-year review processes, OSRTI and OSRE will pull SEMS data using monitoring reports to serve as the basis for discussions with the regions. The work planning data pull will take place at the beginning of the fiscal year to establish a baseline

¹¹ See the "Effective Utilization of Superfund Special Accounts" memorandum issued April 2, 2012, at <https://semspub.epa.gov/work/HQ/175865.pdf>.

for planning data for the coming fiscal year and to allow EPA to report on special account multi-year plans. OSRTI and OSRE may conduct other SEMS data pulls for use during mid-year reviews and, on an ad hoc basis, may initiate other data queries and conduct additional reviews.

During work planning as well as throughout the fiscal year, OSRTI, OSRE and the regions will use existing data to review how EPA is using special account existing balances to achieve site progress, and whether opportunities exist to use additional funds for response actions at a site or to reclassify or transfer resources to the general portion of the Superfund Trust Fund. OSRTI and OSRE staff will review SEMS planning data in accordance with the priorities outlined in the special account data monitoring plan and will provide a fact sheet to the committee with a summary of how special account funds are planned for use in SEMS. OSRTI and OSRE also will put special emphasis on ensuring special account funds are planned and used in accordance with appropriate guidance.

Ad-hoc Reviews of Special Account Planning and Utilization Data

Using SEMS and CBOR information, OSRTI, OSRE, and OCFO may conduct ad-hoc reviews of special account planning and/or utilization data. These reviews may be done to support Federal Managers Financial Integrity Act requirements or to support activities to improve special account management and use.

4. Regional Support, Guidance and Training

Guidance and Training

The agency has developed support documents relevant to special account establishment, use and management and has issued guidance and documents clarifying staff roles and responsibilities. In addition, documents, fact sheets and program status reports are available to assist in the understanding and management of special accounts. Special account planning and utilization data will be evaluated to identify areas where additional training, guidance and/or reference materials may be needed. Guidance and training materials also will be developed at the committee's direction to ensure effective utilization and proper management of special accounts.

OSRTI, OSRE and OCFO will continue to conduct national and region-specific special account training. For example, special account training has been provided via webinars, and special account management and use has been discussed at Superfund regional branch chief meetings and Superfund division director meetings. These dialogues may lead to the determination a given issue requires further guidance or input.

Special account planning and use data also will be used to identify areas where additional training, guidance and/or reference materials may be needed. OSRTI, OSRE and the regions will explore other opportunities to engage on special account issues, such as during regional visits.

III. Designation of Points of Contact

OSRTI, OSRE and OCFO have dedicated at least one person in each office to be a primary point of contact for the other offices and the regions. These individuals will monitor special account use, planning data and general special account issues. In addition, each region has designated at least one person as a primary special account contact to coordinate across the region on special account management issues.

IV. Strategy Implementation

Through implementation of this strategy, EPA will make additional improvements in the management of special accounts. OSRTI, OSRE and OCFO have updated a workplan (Attachment 1) to undertake the activities outlined in this strategy. The workplan is dynamic to allow for activities to change as information and priorities regarding special accounts evolve. The committee will discuss the strategy's implementation at its semi-annual meetings as well as with regions at national meetings. OSRTI, OSRE and OCFO will evaluate and update this strategy in three years.

If you have any questions regarding this strategy, please contact Tracey Stewart in OSRTI at stewart.tracey@epa.gov.

Attachment

cc: Special Accounts Senior Management Committee
Superfund Special Account Contacts, Regions 1-10
Superfund Regional Branch Chiefs, Regions 1-10
Regional Comptrollers, Regions 1-10
Carlton Waterhouse, OLEM
Barry Breen, OLEM
Larry Starfield, OECA
Faisal Amin, OCFO
David Bloom, OCFO
Kathleen Salyer, OLEM/OEM
Gregory Gervais, OLEM/FFRRO
Nigel Simon, OLEM/OPM
Tracey Stewart, OLEM/OSRTI
Jacquie Huynh-Linenberg, OECA/OSRE
Kerriann Shabanowitz, OECA/OSRE
Laura Ripley, OCFO/OB
Gregory Luebbering, OCFO/OC
Randy Sargent, OCFO/OC
Elizabeth McGuffey, OCFO/OC

Special Accounts Management Strategy Implementation Work Plan

Strategy Priority	Activity	Sub-Activity	Due Date
Coordination & Transparency	Availability of Information on EPA's Intranet	Maintain and Update Special Account Information Available on the Intranet	Ongoing
Coordination & Transparency	Making Special Account Information Available to the Public	Maintain and Update Special Account Information Available on the Internet	At least annually
Coordination & Transparency	Making Special Account Information Available to the Public	EPA's Annual Performance Plan and Congressional Justification	1st Monday in February each year
Coordination & Transparency	Making Special Account Information Available to the Public	Monitor Receipt Account in Monthly Superfund Trust Fund Financial Statements	Ongoing
Coordination & Transparency	Intra-Agency Coordination	Special Accounts Senior Management Committee (SASMC) Semi-Annual Meetings	Semi-annual
Coordination & Transparency	Respond to External Inquiries	OMB Special Account Reports	Semi-annual
Coordination & Transparency	Respond to External Inquiries	Coordinate and Respond to OIG, GAO, Congressional, Public, and Press inquiries	As inquiries occur
Coordination & Transparency	Intra-Agency Coordination	Update Special Accounts Management Strategy	Every 3 years
Coordination & Transparency	Intra-Agency Coordination	Update SASMC Charter	Every 2 years
Coordination & Transparency	Intra-Agency Coordination	Report on Annual Activities of the SASMC	1st quarter each FY
SA Planning & Use Efforts	Quality Control/Quality Assurance	Update/Maintain SEMS Special Account Management Screen User Guide	As needed
SA Planning & Use Efforts	Enable Effective Regional Planning in SEMS	Update/Maintain SEMS Special Account Management Screen	Ongoing

Strategy Priority	Activity	Sub-Activity	Due Date
SA Planning & Use Efforts	Enable Effective Regional Planning in SEMS	Regions Review and Update Special Account Planning Data in SEMS	At least twice a year
SA Planning & Use Efforts	Special Account Utilization	Increasing Use of Special Account Funds: Annual Review of Recent Expenditures of Appropriated Funds for Sites with an Open Special Account	Annual
SA Planning & Use Efforts	Special Account Utilization	Increasing Use of Special Account Funds: Carryover Special Account Reimbursable Authority at the Beginning of the FY	Annual
Monitoring SAs	Monitoring Reports	Develop or Modify Reports to Effectively Monitor SEMS Planning Data	Ongoing
Monitoring SAs	Monitoring Reports	Quarterly Special Account Management Reports to Superfund Division Directors and SASMC	Quarterly
Monitoring SAs	Monitoring Reports	Develop or Modify Reports in CBOR to Effectively Monitor Special Account Financial Activity	Ongoing
Monitoring SAs	Monitoring Reports	Regional Superfund Division Directors Annual Review of Select Special Accounts	Annual
Monitoring SAs	Special Accounts Data Monitoring Plan	Implement and Update Data Monitoring Plan	Ongoing
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	OSRTI and OSRE Staff Review Planning Data Entered in SEMS	Twice a year
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	Provide to SASMC an Analysis of SEMS Planning Data	Twice a year
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	Per OIG Recommendation, Regularly Analyze Older Accounts	At least twice a year
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	Per OIG Recommendation, Evaluate \$88.4M Held (as of OIG 2009 Report) for Potential Future Use	At least twice a year

Strategy Priority	Activity	Sub-Activity	Due Date
Monitoring SAs	Requests for Special Account Transactions	Headquarters' Review of Regional Reclassification, Transfer to the Trust Fund, and Closure Requests	As requests are received
Monitoring SAs	Requests for Special Account Transactions	Maintain and Update SharePoint Site to Request Select Special Account Transactions	Ongoing
Monitoring SAs	Monthly Reviews of Accounts with Negative Balances	Identify and Monitor Monthly Accounts with Negative Fund Code and Account Level Available Balances	Monthly
Regional Support, Guidance & Training	Guidance and Training	Conduct National and Region-Specific Special Account Trainings	As needed or requested
Regional Support, Guidance & Training	Guidance and Training	Identify Guidance or Reference Documents for Development	Ongoing