

# FEMA Public Assistance

## Cost Tracking Guidance - Emergency Declaration

The FEMA Public Assistance Grant Program (FEMA PA) is a cost reimbursement program to assist public and private non-profit entities in recovering from federally declared emergencies. FEMA requires supporting documentation for all reimbursement requests and collecting sufficient support documentation will reduce your risk of losing funding opportunities.

### Eligible Costs

Federally declared emergencies allow eligible applicants to receive reimbursement for Category B Emergency Protective Measures (see page 2 for examples). The minimum federal cost share is 75% for eligible supported costs. In some instances, FEMA may increase the Federal cost share on an individual emergency declaration.

### Tracking Costs

As a reimbursement program, FEMA PA is considered the last resort of funding. Often times it is not clear where funding will be coming from while in the midst of a disaster response. To protect chances of recovering your entity's expenditures related to the declared emergency, it is important to track all disaster-related activities and costs, regardless of the funding source.

The following is general support documentation that should be tracked and collected to support a FEMA PA claim:

- **Force Account Labor:** Eligible labor types include full-time, part-time, and temporary hire staff. Volunteer hours should also be tracked as they may be eligible to offset a portion of the non-federal share cost share.

*Time sheets* - Separate disaster-related hours from regular duty hours.

*Activity Logs* - Employees must track disaster related activities daily.

- **Project Management (previously known as DAC):** These activities are costs directly related to processing the FEMA grant.

*Time sheets* - To achieve hourly rates, salaried staff may take yearly income and divide by 2080 hours.

*Activity Logs* - Activities should include a description of work and the staff who performed the administrative task (including skill level and title).

- **Force Account Equipment:** FEMA recognizes that the use of equipment during a disaster causes wear and tear. A portion, or all, of the equipment

usage may be reimbursable with proper documentation:

*Time sheets* - For equipment that requires an employee to run or manage (e.g. vehicles) the equipment. Run time must match the operator's time sheet.

*Activity Logs* - Detail of equipment usage should be tracked daily.

- **Force Account Materials:** Materials may be purchased or from stock.

*Purchase / Requisition Orders*

*Invoices/Receipts*

*Accounting Summaries*

*Check stubs/ACH Reports*

*Historical Costs (stock items)*

- **Contracts/Purchases:** The level of documentation will depend on internal and federal procurement requirements.

*Request for Proposals*

*Bid Documents/Cost Comparisons*

*Purchase / Requisition Orders*

*Invoices*

*Accounting Summaries*

*Check Stubs/ACH Reports*



# Examples of Emergency Reimbursement Activities Requiring Supporting Documentation

## **Force Account Labor**

- Temporary and permanent repair work
- Search and rescue
- Pre-Positioning of emergency resources
- Staffing shelters and Emergency Operations Centers
- Emergency transport of persons and commodities
- Emergency medical care
- Providing security for the safety of emergency operations
- Public outreach

## **Force Account Equipment**

- Generators
- Pumps and hoses
- Cars, trucks, and vans
- Firetrucks and ambulances
- Excavation equipment
- Boats and barges
- Chippers and chainsaws
- Forklifts and loaders

## **Project Management Activities (previously known as DAC)**

- Filling out FEMA PA grant application forms
- Entering data into the FEMA Grants Portal
- Maintaining and preparing documents for submittal to FEMA

- Preparing for and attending meetings specific to FEMA grant management

## **Materials/Supplies**

- Emergency food, water, and other consumables
- Emergency blankets, pillows, and other shelter supplies
- 2-Way radios, vests, and other security supplies
- Sanitation and cleaning supplies
- Sandbags and other disaster preparation materials

## **Contracts**

- Mitigation
- Remediation
- Construction services
- Air quality testing
- Food services
- Waste services
- Electrical services
- IT services
- Mutual aid
- Rental services

## **See How We Can Help**

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