

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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