



COVID-19 Category B Public Assistance for Governmental Entities

Emergency protective measures conducted before, during, and after an event are eligible under Public Assistance as **Category B** expenses if the measures eliminate or lessen immediate threats to lives, public health, or safety.

Examples of Eligible Activities

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- Transporting and pre-positioning equipment and other resources for response
 - Costs related to pre-positioning resources specifically for the declared incident are eligible if the resources are used in the performance of eligible Emergency Work.
- Emergency Operation Center (EOC)-related costs
 - Increased utility costs
 - Costs to lease a facility
 - Meal costs
 - Supply costs Sanitization Costs
- Emergency access
- Supplies and commodities
- Medical care and transport
- Evacuation and sheltering, including that provided by another State or Tribal government
- Childcare**
- Safety inspections
- Security, such as barricades, fencing, or law enforcement
- Use or lease of temporary generators for facilities that provide essential community services
- Dissemination of information to the public to provide warnings and guidance about health and safety hazards using various strategies, such as flyers, public service announcements, or newspaper campaigns

*** FDEM is requesting disaster-specific guidance for child care eligibility and costs from FEMA.*

Ineligible Costs

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Costs that are Eligible Under Other Federal Awards - FEMA is legally prohibited from duplicating benefits from other sources, such as from insurance or other federal awards. Public Assistance is funding of last resort. If the Applicant receives funding from another source for the same work that FEMA funded, FEMA reduces the eligible cost or de-obligates funding to prevent a duplication of benefits.

In addition to FEMA's Public Assistance Program, there have been other federal programs authorized to provide assistance to states to address the COVID-19 outbreak. These non-FEMA sources include \$8.8 billion to the CDC for preparedness and response activities. A Notice of Funding Availability is expected soon pursuant to this appropriation and the Florida Department of Health (DOH) will develop a spend plan to outline costs eligible for funding through the CDC. Typically when this type of funding is allocated, it is generally with the focus of Public Health for things like Epidemiology, surveillance, monitoring travelers, laboratory capacity, testing surge, case identification, lab equipment supplies and shipping, etc. Essentially for ramped up functions of the Public Health Departments (in this case the Florida Department of Health) so they can deal with the surge. FEMA's duplication of benefits guidance requires that eligible activities funded through other federal sources should be claimed through those other programs, so long as funding is available.

There is also the Emergency Management Preparedness and Assistance that is available for certain costs. Costs that can be charged to EMPA for COVID-19 response are limited to the salaries charged to that grant. **No other costs are to be charged to EMPA, i.e. supplies, equipment, or overtime.**

<u>Program</u>	<u>Eligible Costs for COVID-19</u>
CDC Coronavirus Preparedness Act	While we are not yet sure what the itemized listing of supplies and equipment will be eligible for this funding - this funding will most likely be limited to DOH costs.
EMPA/G	The only costs to bill to this grant will be straight-time/ the salaries charged.
Public Assistance	Overtime, Non-budgeted time staff time, EOC operations, i.e. meals, supplies and equipment. For more information - please see above.

Loss of Revenue

FEMA cannot provide PA funding for revenue lost due to the event. Examples include:

- Events are canceled as a result of an entity using a venue for incident-related activities; and
- Loss of tax revenue

Examples of Ineligible Costs

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- Straight Time (Regular Time)
- For Non-essential employees, the following is typically non-eligible
 - Comp time
 - Overtime
 - Fringe Benefits
 - Provision of food Provision of food for general public
 - Feeding programs operated by schools may be eligible under another federal program
- School make-up days, including contracted costs for bus service for make-up days

Common Issues with Category B Reimbursement

Documentation

In past events, applicants have had difficulties in creating, maintaining, and providing all required documentation for Category B reimbursement. Documentation requirements vary between activities. The below three conditions are typical requirements for Category B expenses.

- Tie the cost to an eligible activity
- Properly document the activity (who, what, when, where, how much)
- Legally responsible

Policies

The existence of certain policies is a requirement before an event. Such policies include:

- Payment Policy and
- Procurement Policy

Applicants must abide by these policies. The payment policy cannot state that overtime is allowed only when there is a Federal declaration.

Payroll Time Keeping

For any Category B expense- applicants must tie all costs to an eligible activity. This applies to the time claimed for staff performing an eligible Category B activity. Applicants must provide an activity log, comments, etc. that illustrates what employees were doing during the time claimed by the applicant. Those activity logs or comments need to show that the employees were performing eligible Category B activities, i.e. working in EOC responding, operating a generator, etc.

Procurement

Non-compliance with federal procurement requirements remains a leading cause nationwide of deobligations and eligibility issues related to costs. Limited circumstances exist under which there are exceptions to noncompetitive procurement requirements. Relevant to this event is the exception that exists due to emergency or exigent circumstances. If circumstances are of such severity and magnitude that they prevent the undertaking of a procurement action, then strict adherence to these regulations is not required so long as the emergency or exigent circumstances exist. If the governmental entity is not going to use a competitive process to purchase goods and services, they need to document the reason and for emergency and exigency circumstances, the date those circumstances started and ended.

Emergency Protective Measures Conducted by Private Nonprofit Organizations

For PNPs, eligible emergency protective measures are generally limited to activities associated with preventing damage to an eligible facility and its contents.

Emergency services are usually the responsibility of State, Territorial, Tribal, or local governments. Therefore, PNPs are generally not legally responsible for those services and FEMA does not provide PA funding to PNPs for the costs associated with providing those services. When a PNP provides emergency services at the request of, and certified by, the legally responsible government entity, FEMA provides PA funding through that government entity as the eligible applicant. These services include:

- Fire and rescue activities
- Animal control
- Emergency ambulance service for evacuation
- 211 call services, if tracked and related to eligible work
- Other similarly urgent governmental services

For PNPs, operating costs are generally not eligible even if the services are emergency services, unless the PNP performs an emergency service at the request of and certified by the legally responsible government entity. In such case, FEMA provides PA funding through that government entity as the eligible applicant.

The following are eligible **under limited circumstances** based on specific criteria described in each of the referenced sections:

- Expenses related to operating a facility or providing an emergency service
 - The services are specifically related to eligible emergency actions to save lives or protect public health and safety or improved property;
 - Triage and medically necessary tests and
 - Diagnosis
 - Treatment, stabilization, and monitoring
 - First-aid assessment and provision of first aid
 - A one-time 30-day supply of prescriptions for acute conditions or to replace maintenance prescriptions
 - Vaccinations for survivors and emergency workers to prevent outbreaks of infectious and communicable diseases
 - Durable medical equipment
 - Consumable medical supplies
 - Temporary facilities, such as tents or portable buildings for treatment of survivors.
 - Meals are eligible PA expenses if:
 - Meals are required based on a labor policy or written agreement
 - Conditions constitute a level of severity that requires employees to work abnormal, extended work hours without a reasonable amount of time to provide for their own meals;
 - Food or water is not reasonably available for employees to purchase.
 - The costs are for a limited period based on the exigency of the circumstances; and
 - The Applicant tracks and documents the additional costs.
- Temporary relocation of essential services, including safe rooms for schools

Loss of Revenue

FEMA cannot provide PA funding for revenue lost due to the event. Examples include:

- Hospitals release non-critical patients to make room for survivors
 - Hospitals sustain damage that reduces pre-existing capacity
 - States open a toll road for evacuation and do not charge a toll
- States waive the normal fee for ferry service to encourage alternate transportation after an Incident
- Events are canceled as a result of an entity using a venue for incident-related activities, such as sheltering

Force Account Labor

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For each individual:

- Name of the Employee
- Job Title and Function
- Type of Employee (i.e., full-time exempt, full-time non-exempt, part-time, temporary, prisoner, etc.)
- Days and Hours worked Pay rate(s)
 - Days and Hours Worked preceding the event, starting the pay period;
 - Days and Hours Worked during the event; and
 - Days and Hours Worked after the event, ending the pay period.
- Fringe Rate(s) for that Position
- Description of Work Performed
 - Comments in Timesheet
 - Accompanying Activity Log
 - Daily Report

For the project:

- Entity's Pay Policy
- Fringe Benefit Calculations
- Proof of Payment
 - Payroll Register

**Additional Questions and Documentation Requests May be Asked to Clarify Above Documentation.*

Force Account Equipment (Owned by Applicant)

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For each piece of equipment:

- Type of Equipment and Attachments used
 - Include year, make, and model of equipment
- Size/capacity (e.g., horsepower, wattage)
- Locations Equipment Used
- Days and Hours Used
 - Usage Logs
- Operator Name
- Schedule of rates, including rate components

Rented or Purchased Equipment

Supplies From Stock

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For each piece of equipment:

- Rental or lease agreements.
- Invoices from vendor
- Days and Hours Used
 - Usage Logs
- Proof of Payment to Vendor
 - Canceled Check, both sides of check

For the project:

- Procurement Policy
- Contract Procuring the Equipment
- Relevant Solicitation Documentation
 - Solicitation
 - Proposals
 - Bid Tabulations

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- Historical cost records
 - Receipts, Account Transactions, etc.
 - Inventory records
 - Listing of:
 - Type of supplies
 - Quantities used
 - Support documentation
 - Daily Logs recording what item was used for, where it was moved to, etc.

Common EOC Costs

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Meals:

- Sign-In Sheets
- If provided by a vendor:
 - Contract Procuring the Equipment
 - Relevant Solicitation Documentation
 - Solicitation
 - Proposals
 - Bid Tabulations

Leasing a Building, i.e. for Overflow of EOC Operations:

- If provided by a vendor:
 - Contract Procuring the space
 - Relevant Solicitation Documentation
 - Solicitation
 - Proposals
 - Bid Tabulations
- Invoices from Vendor
- Proof of Payment
 - I.e. Canceled check, both sides of check

Purchased Supplies:

- If provided by a vendor:
 - Contract Procuring supplies
 - Relevant Solicitation Documentation
 - Solicitation
 - Proposals
 - Bid Tabulations
 - Unless Procurement Exception, i.e. micro purchase or exigency applies
- Invoices or Purchase Orders
 - Showing quantities of supplies
 - With unit amount
- Proof of Payment
 - I.e. Canceled check, both sides of check