



Department of Veterans Affairs

Financial Policy

Volume XIII

Cost Accounting

Chapter 6

Accounting During Declared Emergencies

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0601 Overview

This chapter establishes the Department of Veterans Affairs’ (VA) financial policies relating to Department accounting in the event the Secretary of VA (Secretary) issues a statement of declared emergency.

Key points covered in this chapter:

- VA’s authority and performance of services is based on the type of emergency, and whether it is declared by the Secretary or in response to a declaration by the President or other Government official;
- Requirements for reimbursement of services administered during declared emergencies from the Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) or the primary agency leading the Federal emergency response; and,
- VA will comply with accounting and financial reporting requirements for declared emergencies.

0602 Revisions

Section	Revision	Office	Reason for Change	Effective Date
Various	Reformatted to new policy format and completed full review	OFP (047G)	Reorganized chapter layout Changes in VA, DHS/FEMA, and Treasury processes and current definitions	January 2023

0603 Definitions

Agency Location Code (ALC) – A numeric symbol assigned by Treasury to identify an agency accounting and/or reporting office.

Budget Object Class (BOC) Code – Categories in a classification system that present obligations by the items or services purchased by the Federal Government.

Declared Emergency – A situation, determined by the Secretary or his designee, that adversely impacts VA’s operations at one or more VA facilities to the extent that extraordinary measures are required to deal with the immediate impact of the event and to restore routine operations.

Disaster Emergency Fund Code (DEFC) – The DEFC is a required 3-character alphanumeric field reported in Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). DEFCs are used to track federal spending on disasters, emergencies, and wildfire suppressions as specifically designated in appropriations acts. For the most current listing of GTAS DEFCs and applicable Treasury account lists, go to the Department of the Treasury’s Disaster and Emergency Funding Tracking Dashboard.

Disaster Relief Fund (DRF) – A fund administered and overseen by Department of Homeland Security / Federal Emergency Management Agency (DHS/FEMA), which may be made available by DHS/FEMA to reimburse cooperating departments and agencies for funds expended in support of response efforts.

Economy Act – Provides authority for Federal agencies to order goods and services from other Federal agencies and to pay the actual costs of those goods and services. Congress passed the Act in 1932 to obtain economies of scale and eliminate overlapping activities of the Federal Government.

Emergency – Any occasion or instance for which, in the determination of the President, Federal assistance is needed to supplement State and local efforts and capabilities to save lives and to protect property, public health and safety or to lessen or avert the threat of a catastrophe in any part of the United States.

Emergency Support Functions (ESFs) – Provide the structure for grouping functions most frequently used to provide Federal support to states and federal-to-federal support, for declared disasters and emergencies.

Emergency Support Function (ESF) Primary Agency – A Federal agency with significant authorities, roles, resources or capabilities for a particular function within an ESF which includes orchestrating Federal support within their functional area, providing staff for services, record keeping and requesting assistance from support agencies. VA is not a primary agency for any ESF, but is named as a support agency for the seven ESFs included in Appendix A.

Federal Response Coordinator (FRC) – A DHS/FEMA official designated by the Department of Homeland Security in non-Stafford Act situations, when a Federal department or agency acting under its own authority has requested the assistance of the Secretary of Homeland Security to obtain support from other Federal departments and agencies. In these situations, the FRC coordinates support through interagency agreements and memoranda of understanding. The FRC is responsible for coordinating timely delivery of resources to the requesting agency.

DHS/FEMA Administrator (Administrator) – The principal advisor to the President, the Secretary of Homeland Security and the Homeland Security Council on all matters regarding emergency management.

Incident – An occurrence, caused by either human action or natural phenomena, that may cause harm and may require action. Incidents can include major disasters, emergencies, terrorist attacks, terrorist threats, wild and urban fires, floods, hazardous materials spills, nuclear accidents, aircraft accidents, earthquakes, hurricanes, tornadoes, tropical storms, war-related disasters, public health and medical emergencies, and other occurrences requiring an emergency response.

Major Disaster – Any natural catastrophe (including any hurricane, tornado, storm, high water, wind-driven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mudslide, snowstorm or drought) or, regardless of cause, any fire, flood or explosion, in any part of the United States, which in the determination of the President causes damage of sufficient severity and magnitude to warrant major disaster assistance to supplement the efforts and available resources of States, local Governments and disaster relief organizations in alleviating damage, loss, hardship or suffering.

Mission Assignment (MA) – Work order issued by FEMA to another Federal agency directing completion of a specified task and citing funding, other managerial controls, and guidance.

National Disaster Medical System (NDMS) – A system established pursuant to the Public Health Service Act. NDMS can be activated in times of disasters or emergencies to provide health services, health-related social services, other appropriate human services, and appropriate auxiliary services to victims of a public health emergency or be present at locations that are at risk of a public health emergency for specified periods of time.

National Response Framework (NRF) – A guide to how the Nation responds to all types of disasters and emergencies. It is built on scalable, flexible, and adaptable concepts identified in the National Incident Management System to align key roles and responsibilities across the Nation. This Framework describes specific authorities and best practices for managing incidents that range from the serious but purely local to large-scale terrorist attacks or catastrophic natural disasters. The National Response Framework describes the principles, roles and responsibilities, and coordinating structures for delivering the core capabilities required to respond to an incident and further describes how response efforts integrate with those of the other mission areas.

Non-Stafford Act Declarations – Incidents where Federal-to-Federal support among participants of the *NRF* is requested and provided. The incident is not declared a major disaster or emergency under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, but VA will use its resources, when necessary, to assist other Federal agencies in the rendering of aid, assistance and emergency services and the reconstruction and rehabilitation of devastated areas.

Overhead – Costs that cannot be directly linked to a particular product, service, or facility, but are incurred during the course of normal operations and are allocated to the facility or administration. For example, overhead includes costs allocated for

headquarters, OI&T, VISN, National Programs, and VHA's Chief Business Office to individual facilities for inclusion in product cost.

Public Health Service Act – The Secretary of HHS may declare a public health emergency to direct additional funding, commit resources, and waive certain laws to respond to a public health threat, such as releasing national stockpiles, permitting emergency use authorizations.

Primary Agency – ESF primary agencies have significant authorities, roles, resources, and capabilities for a particular function within an ESF. Primary agencies are responsible for orchestrating support, notifying and requesting assistance from support agencies, managing mission assignments, coordinating resources, monitoring progress, and planning.

Reimbursable Costs – Expenditures incurred by an organization which may be legally reimbursed by another. Expenses connected to an emergency may be reimbursed as authorized by 42 U.S.C. § 5147.

Revenue Source Code – A standard agency-defined code which classifies revenue and receipt transactions by the type or source of revenue.

Stafford Act Declarations – Incidents that require VA, with or without reimbursement, to utilize its authorities and the resources granted to it under Federal law (including personnel, equipment, supplies, facilities and managerial, technical and advisory services) to support State and local Government emergency response and recovery efforts. There are two types of declarations provided for in the Stafford Act: Emergency declaration and Major Disaster declaration.

Support Agency – An entity with specific capabilities or resources that support the primary agency in executing the mission of the ESF. When an ESF is activated, primary agencies may request that support agencies assist with planning, performing assessments, furnishing resources and conducting operations.

0604 Roles and Responsibilities

Secretary of VA (Secretary) issues guidance when an emergency is declared or ended. Provides the President, Congress, Office of Management and Budget (OMB) and other interested parties reports related to a declared emergency.

Assistant Secretary for Management/Chief Financial Officer (VA CFO) oversees the compilation of costs related to the declared emergency. VA CFO provides the Secretary with a report of the costs related to the emergency and, if necessary, an estimate of any supplemental budget request needed to sustain regular operations.

Under Secretaries, Assistant Secretaries, Other Key Officials and Chief Financial Officers communicate the Secretary's statement of a declared emergency to specific VA facilities. These officials will collect declared emergency costs and report totals to VA CFO.

Financial Services Center (FSC) is responsible for issuing VA-wide guidance for tracking expenditures related to specific declared emergencies. FSC will establish emergency-specific accounting elements for both VA funded costs and costs for reimbursable sanctioned/assigned activities.

Fiscal Officers or other similar officials for the staff office or other non-Administration field facilities responding to, or affected by, the declared emergency will ensure costs associated with the declared emergency are correctly recorded, documented and reported.

0605 Policies

060501 General Policies

- A. The Federal Government has 3 vehicles for declaring an emergency or disaster (i.e., incident):
- The President can declare a disaster or emergency under the Robert T. Stafford Disaster Relief and Emergency Act;
 - The President can declare a disaster or emergency under the National Emergencies Act; or
 - The Secretary of the U.S. Department of Health and Human Services can declare a public health emergency under Section 319 of the Public Health Service Act.
- The declarations provide for different types of responses and can be made concurrently.
- B. A Federal department or agency acting under its own statutory authority for handling an incident may request support and assistance through the National Response Framework (Non-Stafford Act). A Lead agency will coordinate a response if:
- Statutory authority exists; and
 - The Secretary of Homeland Security is not exercising Presidentially delegated coordination responsibilities.
- C. VA will respond to an incident when:
- The President, under the Stafford Act or other authority, declares a disaster or emergency and directs Federal agencies to utilize their resources in support of Federal, State, and local response efforts;
 - The Secretary or designee determines that within VA, operations will be adversely impacted at one or more facilities. This occurs in the case of fire,

- natural disaster, act of terrorism, etc., where extraordinary measures may be required to deal with the immediate impact and to restore routine operations; or
- The National Disaster Medical System (NDMS) is activated by the Secretary of Health and Human Services (HHS). The NDMS shall be a coordinated effort between HHS the Department of Homeland Security, the Department of Defense, and the Department of Veterans Affairs.
- D. In the event VA responds to an incident, the Secretary or designee will issue a statement of declared emergency that will note the time the emergency is declared, and which VA facilities will be covered by the declaration.
- E. VA will provide support based on the type of incident declared (e.g., Stafford Act, Public Health Act Service Act, Non-Stafford Act). Refer to VA Directive 0320, VA Comprehensive Emergency Management Program, for general guidance relating to the management of disasters and emergencies.
- F. VA's contribution in providing support for Stafford Act incidents and for non-Stafford Act incidents will align with the seven emergency support functions (ESFs) mandated by DHS/FEMA. See Appendix A for additional information on the ESFs VA will support.
- G. Existing accounting, budgetary rules and scenarios for intra-governmental activity apply to transactions relating to declared incidents. VA should refer to Treasury's USSGL general accounting transactions and scenarios, which include specific accounting scenarios for reimbursable activity, as well as VA Financial Policy Volume I, Chapters 11, 11a and 11b.
- H. VA will provide timely and accurate reports to the President, Congress, management, and other interested parties on VA's costs relating to the incident and the impact on VA's operating budget.
- I. VA will include the estimated reimbursements from FEMA or other sources along with the costs related to the incident and, if necessary, an estimate of any supplemental appropriation request needed to sustain regular operations until the end of the current fiscal year. The supplemental budget request will be used to replenish current and other available appropriations that were expended relating to the incident when funding can no longer sustain routine operations.

060502 Recording and Tracking of Costs

- A. In accordance with OMB Circular No. A-11, VA will submit an SF-132, Apportionment and Reapportionment Schedule to OMB containing an annual estimate of the amount of reimbursable authority required to carry out responsibilities under the National Response Framework. After approval of the SF-132, and upon approval/or execution of an MA or reimbursable agreement, VA can incur and record reimbursable obligations and expenditures against either DHS/FEMA's or the requesting agency's obligation. Refer to Appendix B, for examples of costs that may be incurred when providing assistance to the requesting agency.
- B. FSC will issue accounting guidance specific to each incident.
- C. VA will track all costs associated with its response to an incident in accordance with guidance issued by FSC.
- D. Costs related to an incident, including overhead, will be tracked, in accordance with FSC guidance, until such time as the Secretary or their designee issues a statement that the emergency has ended and normal operations have been restored or can resume.
- E. VA will continue to track its normal mission-related costs; in addition to the costs associated with any incident.
- F. Costs related to preparing for an incident, paid out of budgeted funds prior to the declaration must not be recorded as emergency expenses.
- G. VA will receive details regarding its Mission Assignments from DHS/FEMA via Form 010-0-8, with funding, funding limitations, the requirements of the tasks to be performed, completion date and State cost-share requirements, as applicable.
- H. VA will identify a staff-level point of contact for financial coordination with the FEMA Finance Center and identify a headquarters-level point of contact for billing and reimbursement issues that cannot be resolved at the staff level.
- I. VA will reconcile obligation balances with FEMA quarterly, identifying excess funds available for de-obligation in an effort to return funds to the DRF in a timely manner.
- J. VA will obligate travel costs that will be reimbursed by DHS/FEMA under an MA related to disaster relief against the order from DHS/FEMA to do the work and not against a continuing resolution that may provide interim funding or another appropriation. Refer to OMB Circular No. A-11, Section 83.5, for further guidance.

- K. VA may need to request an advance from DHS/FEMA if VA does not have sufficient cash reserves to sustain MA disbursements prior to September 30.
 - 1. DHS/FEMA does not generally authorize such advances, but they may be necessary depending upon the circumstances. Refer to OMB Circular A-11 20.10 for further guidance on fund advances.
 - 2. DHS/FEMA will work closely with VA to provide fund advances, where necessary, for non-Stafford Act disaster or emergencies. When authorized, VA will provide DHS/FEMA with an accounting of the amount of the balance of the advance as of September 30. Such notification needs to be provided to the DHS/FEMA Disaster Finance Center no later than October 3 to afford time for adjustment and recording to the DRF.
- L. Fiscal officers located at the facilities affected by the declared incidents are responsible for tracking costs, compiling data and submitting any requested reports to their counterparts in VA Central Office throughout, and at the end of, the emergency.
- M. VA will maintain proper documentation for all expenses, in accordance with NARA record retention standards.
- N. VA will apply proper financial principles, policies, regulations, and management and internal controls to ensure full accountability for the expenditure of DRF funds.
- O. VA will comply with Treasury and OMB's implementation of the Disaster Emergency Fund Code (DEFC) within GTAS to assist with the collection of up-to-date information about disaster and emergency spending. Refer to OMB Memorandum M-18-08 for guidance on tracking of funding.
- P. VA requires a fully executed GT&C and Order (i.e., 7600A and 7600B) prior to processing reimbursement for organizations fully utilizing G-Invoicing.

060503 Reimbursement of Expenses

- A. In accordance with 42 U.S.C. § 5147, VA may request and receive reimbursements from DHS/FEMA and other organizations for expenses incurred in support of an incident.
- B. VA will request reimbursements for expenses connected to hospital care, medical services or other requested services provided during an incident. All such expenses must be recorded and submitted to DHS/FEMA or the requesting agency in order for VA to receive reimbursement. Reimbursements are based upon the requirements of whether the response was related to a Stafford Act or non-Stafford Act declaration. Examples of services eligible for reimbursement include, but are not limited to:

1. VA furnishing hospital care, nursing home care and/or medical services to members of the Armed Forces on active duty during and immediately following a period of war or national emergency as declared by the President or the Congress that involves the use of the Armed Forces in armed conflict in accordance with 38 U.S.C. § 8111A. VA is authorized to give members of the Armed Forces priority over all individuals except Veterans with service-connected disabilities.
 2. VA providing hospital care and medical services to individuals responding to, involved in, or otherwise affected by, the specific declared emergency, including Veterans, in accordance with 38 U.S.C. § 1785. These services are provided regardless of whether that individual is enrolled in the system of patient enrollment under 38 U.S.C. § 1705.
 3. VA's support of DHS/FEMA by planning, assisting with assessments, furnishing resources, conducting operations and providing other services when requested based on the National Response Framework and the Emergency Support Functions (ESFs). This support is provided to states and local governments as well as other Federal agencies covered by the Stafford Act and non-Stafford Act emergencies.
- C. VA will follow the guidance issued in the Department of Homeland Security's Financial Management Support Annex for requesting reimbursement during declared incidents.
- D. VA may request and receive reimbursements from the Disaster Relief Fund (DRF) for eligible expenses related to services to state and local governments in response to declared incidents in accordance with 42 U.S.C. § 5147. The DRF is not available for activities other than major disasters or emergencies declared under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (P.L. 100-707) (Stafford Act). Disaster assistance provided under VA's authority independent of the Stafford Act will use VA funding.
- E. Federal agencies participating in the NRF may request and provide Federal-to-Federal support by executing inter/intra agency reimbursable agreements, in accordance with the Economy Act, 31 U.S.C. § 1535. Federal agencies providing mutual aid support may request reimbursement from the requesting agency for eligible expenditures. Generally, the requesting agency provides funding for the incident consistent with provisions of the Economy Act, unless other statutory authority exists.

060504 Processing Reimbursables

- A. In processing reimbursements received from other departments and entities relating to an incident, VA will record reimbursements using the proper Revenue Source

Codes (RSC) for declared emergency situations. See VA Financial Policy Volume II, Chapter 1 – VA’s Accounting Classification Structure (Appendices E – FMS and F – iFAMS).

- B. VA may be reimbursed for expenditures related to disaster relief from appropriated funds in connection with the emergency as allowed by 42 U.S.C. § 5147. Funds received as reimbursement for services or supplies furnished under the authority of this chapter shall be deposited to the credit of the appropriation used to make such expenditures that are available for obligation on the date of reimbursement.
- C. VA will generate intra-Governmental receivables, request reimbursement from DHS/FEMA or the requesting agency and maintain proper documentation to support expenses incurred to carry out the terms of the MA.
 - 1. Reimbursements for services rendered during major disasters or emergencies will be processed against DHS/FEMA’s Disaster Relief Fund using Treasury’s Intra-Governmental Payment and Collection (IPAC) system. The DHS/FEMA Disaster Relief Fund’s Agency Location Code (ALC) is 70-07-0002.
 - 2. Any reimbursement and/or fund advances from DHS/FEMA will be processed via IPAC.
- D. VA will charge for its emergency services at rates agreed upon between VA and the requesting agency.
 - 1. In accordance with 38 U.S.C. § 8111A, VA will request reimbursement from the Department of Defense (DoD) for the cost of furnishing any medical care or services, including contracts with private facilities, to members of the Armed Forces involved in armed conflict at agreed-upon rates between the Secretary of VA and the Secretary of Defense. VA will credit amounts received to Medical Services, Veterans Health Administration, at the VA facility that provided the care or services.
 - 2. In accordance with 38 U.S.C. § 1785, VA will request reimbursement from non-DoD agencies for the cost of furnishing medical care or services at rates as may be agreed upon by the Secretary and the head of such department or agency concerned in the case of care or services furnished to an officer or employee of a department or agency. VA will be reimbursed the actual cost of care provided to a member of the Armed Forces who is provided care or services but is not involved in armed conflict. Amounts received in reimbursement will be credited to the Medical Care Collections Fund at the facility that provided the care.
 - 3. In accordance with 44 C.F.R. § 206.8, VA will request reimbursement for other expenses incurred in support of DHS/FEMA. VA will maintain documentation of actual costs relating to the incident to be included in the request for reimbursement from the Disaster Relief Fund. When received, the

reimbursement will be credited to the Medical Services no-year fund, 36X0160, or the appropriate current year equivalent, e.g. 36230160, 3623/240160, etc., at the VA facility that provided the care or services.

- E. In accordance with C.F.R. § 206.8 under Stafford Act declarations, VA will:
- Submit reimbursement requests of amounts greater than \$1,000 at any time. Requests for lesser amounts will be submitted quarterly.
 - Submit a final accounting of expenditures after completion of VA's work under each directive for assistance. Final bills should be marked as 'Final'.
 - Adhere to the time limit and method for submission of reimbursement requests stipulated in the Mission Assignment (MA) agreement with DHS/FEMA.
 - Document reimbursement requests with specific information on personnel services, travel and other expenses detailed by the declared emergency BOC codes (see Volume XIII, Chapter 2 – Budget Object Class Codes).
 - Provide a list of individual contracts and associated costs where the contracts constitute a significant portion of the billings.
 - Cite the specific MA agreement under which the work was performed and the major disaster or emergency identification number.
 - Submit reimbursement requests for each MA separately, not combining requests if VA provided services under more than one MA.
 - Retain financial records, supporting documents, statistical records and other records pertinent to the provision of services or use of resources for the purpose of audit, excerpts, and transcripts. VA will make these materials accessible to duly authorized representatives of DHS/FEMA and/or the U.S. Comptroller General for a period of 3 years starting from the date of submission of final billing.
 - Submit cost breakdowns, using the ESF Mission Assignment Sub-tasking Request form, as a support agency to the ESFs' primary agency, which must review and approve documentation within 10 workdays of receipt, before forwarding to DHS/FEMA for reimbursement. When named a "direct mission-assigned support agency," VA will submit reimbursement requests to DHS/FEMA.
 - VA must submit certified annual overhead rate proposals to FEMA prior to billing. OMB Circular A-87 should be used as a guide for this purpose. Indirect cost pools must be defined to explain how the costs are derived and applied. Indirect rates should be negotiated with FEMA annually.
- F. Under non-Stafford Act declarations, VA will:
- Ensure that intragovernmental transactions, including any fund advances under Federal-to-Federal support reimbursable agreements, comply with the business rules set forth in the Treasury Financial Manual (TFM). Advance payments, if authorized, will be made on an estimated cost basis. If the estimated advance is different from the actual costs, proper adjustment (refund or additional billing) on the basis of the actual costs incurred will be made upon completion of the work.

The frequency of billing, such as monthly and quarterly, must be stated in the narrative portion of the form.

- Maintain proper documentation clearly identifying the mutual aid assistance provided to the requesting agency and supporting requests for reimbursement.
- Request reimbursement from the requesting agency for eligible expenditures and include a breakdown of charges by budget sub-object class or as otherwise specified by the requesting agency.

G. VA will process reimbursements through the IPAC system no less than three business days before the close of each month or five business days before the close of year-end reporting.

060505 Year-end Accruals and Coordination with DHS/FEMA

- A. VA will provide DHS/FEMA with a year-end estimate of unbilled receivables for costs to be billed against VA's DHS/FEMA MA assignment(s), if any, as of September 30. Such notification will be provided to the DHS/FEMA Disaster Finance Center no later than October 3 to afford time for adjustment and recording to DHS/FEMA Disaster Relief Fund.
- B. VA will submit an annual validation of open obligations by providing cost data or other justification to show the amount of the obligation balance that must remain available, and why the assignment must remain open, or risk losing reimbursable authority due to the possible de-obligation of funds.
- C. VA will provide Treasury with year-end non-expenditure documents no later than the submission date provided in the TFM Year-end Closing Bulletin for intra-Governmental transfers during the fiscal year to ensure posting in the proper FY. For additional guidance, refer to the latest TFM Volume I Bulletins and other Treasury guidance.
- D. VA should direct notifications and communications involving MAs to DHS/FEMA's Disaster Finance Center at (540) 542-7406.

0606 Authorities and References

[44 CFR § 206.5, Assistance by other Federal agencies](#)

[44 CFR § 206.7, Implementation of assistance from other Federal agencies](#)

[44 CFR § 206.8, Reimbursement of other Federal agencies](#)

[6 U.S.C. § 313, Federal Emergency Management Agency](#)

[31 U.S.C. § 1535, Agency Agreements \[Economy Act\]](#)

[38 U.S.C. § 1784, Humanitarian Care](#)

[38 U.S.C. § 1785, Care and services during certain disasters and emergencies](#)

[38 U.S.C. § 7325, Medical Emergency Preparedness Centers](#)

[38 U.S.C. § 8111A, Furnishing of health-care services to members of Armed Forces during a war or national emergency](#)

[42 U.S.C. § 300hh-11\(b\)\(1\), National Disaster Medical System](#)

[42 U.S.C. § 5147, Reimbursement of Federal Agencies](#)

[42 U.S.C. Chapter 68, Disaster Relief](#)

[50 U.S.C. § 1601, Termination of Existing Declared Emergencies](#)

[Department of Homeland Security \(DHS\) Presidential Directive/HSPD–5, Management of Domestic Incidents](#)

[DHS/Federal Emergency Management Agency \(FEMA\), Financial Management Support Annex](#)

[DHS/FEMA’s MA Billing and Reimbursement Checklist](#)

[DHS/FEMA Form 010-0-8, Mission Assignment \(MA\)](#)

[DHS/FEMA Form 116-0-2, Mission Assignment Reimbursement Request Transmittal Form](#)

[DHS/FEMA, National Response Framework](#)

[Department of the Treasury, Treasury Financial Manual \(TFM\)](#)

[Department of the Treasury, Disaster and Emergency Funding Tracking Dashboard](#)

[Emergency Support Function \(ESF\) Mission Assignment Subtasking Request](#)

[Executive Order \(E.O.\) 12656, Assignment of Emergency Preparedness Responsibilities](#)

[Financial Management Business Transformation \(FMBT\) Accounting Classification Structure \(ACS\) Library](#)

[OMB Circular No. A-11, Preparation, Submission and Execution of the Budget](#)

[OMB Circular No. A-87, Cost Principles for State, Local and Indian Tribal Governments](#)

[OMB Memorandum M-18-08, Guidance on Disaster and Emergency Funding Tracking](#)

[Public Law 94-412, The National Emergencies Act](#)

[Public Law 100-707, Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended, 42 U.S.C. 5121-5207 and Related Authorities](#)

[Public Law 115-96, Public Health Service Act, as amended, 42 U.S.C. Chapter 6A](#)

[VA Directive 0320, VA Comprehensive Emergency Management Program](#)

[VA Handbook 0320, Comprehensive Emergency Management Program](#)

[VA Financial Policy Volume I, Chapter 11 – Intragovernmental Transactions](#)

[VA Financial Policy Volume I, Chapter 11a – Buy/Sell Transactions \(Paper Form\)](#)

[VA Financial Policy Volume I, Chapter 11b – Buy/Sell Transactions \(G-Invoicing\)](#)

[VA Financial Policy Volume II, Chapter 11 – Supplemental Appropriations Oversight](#)

[VA Financial Policy Volume XIII, Chapter 2 – Budget Object Class Codes](#)

[VA Financial Services Center \(FSC\) Newsflash Archive](#)

0607 Rescissions

VA Financial Policy Volume XIII, Chapter 6 – Accounting for Declared Emergencies, August 2010

0608 Questions

Questions concerning this financial policy should be directed to the following points of contact:

VHA	VHA Financial Policy (Outlook)
VBA	VAVBAWAS/CO/FINREP (Outlook)
NCA	NCA Financial Policy Group (Outlook)
All Others	OFP Accounting Policy (Outlook)

Appendix A: Emergency Support Functions (ESFs)

DHS/FEMA had mandated VA provide support to the seven ESFs listed below for Stafford Act declared disasters and emergencies and for non-Stafford Act incidents. Each ESF prescribes specific roles and types of support VA is expected to deliver. Additional information on ESFs can be located on FEMA's National Response Framework (NRF) website.

- ESF #3 – Public Works and Engineering
 - Provides engineering personnel and support, including design estimation and construction supervision for repair, reconstruction, and restoration of eligible facilities.
- ESF #5 – Information and Planning
 - Provides accurate and timely information related to an actual or potential incident.
 - Develops and execute plans related to an actual or potential incident.
 - Develops operational plans and procedures to inform internal coordination and execution of objectives and tasks set forth in the NRF and Federal Interagency Operational Plans.
- ESF #6 – Mass Care, Emergency Assistance, Temporary Housing, and Human Services
 - May provide for food preparation and stockpiling in its facilities during the incident, as well as facilities for mass sheltering.
 - Provides medical supplies and services and medical workers to augment health services personnel to support mass care operations.
 - Administers the laws providing benefits and other services to veterans and the dependents and beneficiaries of veterans.
 - During incident operations, provides emergency healthcare services to veteran beneficiaries in VA medical facilities, to active-duty military personnel, and as resources permit, to civilians in communities affected by national security emergencies.
 - Works with lenders concerning foreclosure/waiver/underwriting/credit protection flexibilities related to VA-issued home loans.
 - Assists veterans affected by disasters to help them avoid defaulting on existing home mortgages and/or foreclosure on their homes, as well as assistance for veterans with disabilities or other access and function needs to retrofit their homes with necessary accessibility measures (e.g., wheelchair ramp).
 - Develops and maintains plans to make available housing assets that are habitable, to which VA has title and possession, for use by survivors in catastrophic disasters.

- ESF #6 – Mass Care, Emergency Assistance, Temporary Housing, and Human Services (cont.)
 - Develops and maintains plans to make available housing assets that are habitable, to which VA has title and possession, for use by survivors in catastrophic disasters.
- ESF #7 – Logistics
 - Provides technical assistance to identify and procure medical supplies and other medical services.
 - Provides personnel knowledgeable in Federal procurement and distribution operations.
 - Provides computer support operations as appropriate.
- ESF #8 – Public Health and Medical Services

Subject to the availability of resources and funding, and consistent with the VA mission to provide priority services to veterans, when requested:

- Coordinates with participating NDMS hospitals to provide incident-related medical care to authorized NDMS beneficiaries affected by a major disaster or emergency.
 - Furnishes available VA hospital care and medical services to individuals responding to, involved in, or otherwise affected by a major disaster or emergency, including members of the Armed Forces on active duty.
 - Designates and deploys available medical, surgical, mental health, and other health service support assets.
 - Provides a Medical Emergency Radiological Response Team for technical consultation on the medical management of injuries and illnesses due to exposure to or contamination by ionizing radiation.
 - Alerts VA FCCs and provides reporting instructions to support incident relief efforts.
 - Alerts VA FCCs to activate NDMS patient reception plans in a phased, regional approach and when appropriate, in a national approach.
 - Buries and memorializes eligible veterans and advises on methods for interment of the dead during national or homeland security emergencies.
- ESF #13 – Public Safety and Security
 - Participates in the ESF #13 Stakeholder Committee and Advisory Board.
 - Provides general and specialized resources to assist in the ESF #13 response, providing Federal public safety and security assistance to local, state, tribal, territorial, and Federal organizations overwhelmed by the results of an actual or anticipated natural/manmade disaster or an act of terrorism.

- ESF #15 – External Affairs
 - All Federal departments and agencies should support the National Response Framework ESF #15 organization and staff by assisting in the provision of accurate, coordinated, timely, and accessible information to affected audiences, including governments, media, the private sector, and the local populace, including children; those with disabilities and others with access and functional needs; and individuals with limited English proficiency.

Appendix B: Stafford Act versus non-Stafford Act Reimbursements

VA will request reimbursement based upon the requirements of whether the response was related to a Stafford Act or non-Stafford Act declaration.

A. Stafford Act Reimbursements

1. DHS/FEMA use the Mission Assignment (MA) document as the work order to direct completion by VA of specified tasks pursuant to a Stafford Act declaration.

Figure 1: DHS/FEMA Form 010-0-8, Mission Assignment (MA)

The image shows two pages of the DHS/FEMA Form 010-0-8, Mission Assignment (MA). The left page is the front side, and the right page is the back side. Both pages contain various sections for tracking information, assistance requested, description of work, and approval/signature lines.

Page 1 of 2 (Front Side):

- DEPARTMENT OF HOMELAND SECURITY Federal Emergency Management Agency MISSION ASSIGNMENT (MA)**
- PAPERWORK BURDEN DISCLOSURE NOTICE**
- TRACKING INFORMATION (FEMA Use Only)**: Includes State, Resource Request Number, Program Code/Event Number, and Date/Time Received.
- ASSISTANCE REQUIRED**: Includes Assistance Requested, Delivery Location, Internal Control Number, Date/Time Required, Initiator/Requestor Name, 24 Hour Phone Number, Email Address, Date, and Site POC Name.
- INITIAL FEDERAL COORDINATION (Operations Section)**: Includes Action to (ESF, RSF, Other), Date/Time, Priority (Life-saving, Life sustaining, Normal), and Statement of Work.
- DESCRIPTION (Assigned Agency Action Officer)**: Includes Assigned Agency, Projected Start Date, Estimated Projected End Date, Total Cost Estimated, Total Required this Obligation Cycle, ESF/OP/RSF Action Officer, Phone #, and Email.
- COORDINATION (FEMA Use Only)**: Includes Type of MA (Direct Federal Assistance, State Cost Share, Federal Operations Support, State Share), State Cost Share Percent, State Cost Share Amount, Fund Citation, and Appropriation code.
- Signature Lines**: For FEMA Project Manager/Branch Director (Program Approval) and Comptroller/Funds Control (Funds Review).

Page 2 of 2 (Back Side):

- MISSION ASSIGNMENT (MA)**
- VI. APPROVAL**: Includes State Approving Official (Required for DFA) and Federal Approving Official (Required for all).
- VII. OBLIGATION (FEMA Use Only)**: Includes Mission Assignment Number, Amount This Action, Date/Time Obligated, Amendment Number, and Cumulative Amount.
- INSTRUCTIONS**: Includes items on the Mission Assignment (MA) form that are not listed as self-explanatory.
- TRACKING INFORMATION**: Completed by Resource Support Section or Operations staff. Required for all requests.
- ASSISTANCE REQUESTED**: Completed by requestor. Includes Assistance Requested, Internal Control No., Initiator/Requestor, and POC Name.
- INITIAL FEDERAL COORDINATION**: Completed by FEMA Personnel with Delegated Authority. Includes Action No. and Statement of Work.
- DESCRIPTION**: Completed by assigned agency Action Officer. Includes Statement of Work, Assigned Agency, Projected Start/End Date, and Total Cost Estimate.
- COORDINATION**: Completed by MAM, except for Project Manager and Comptroller signatures. Includes Type of MA, Reporting Code, and Reporting.
- APPROVAL**: Completed by State Approving Official and Federal Approving Official.
- OBLIGATION**: Completed by Financial Specialist. Includes Mission Assignment No., Amendment No., Amount This Action, and Cumulative Amount.

2. DHS/FEMA Form 116-0-2, Mission Assignment Reimbursement Request Transmittal Form, is intended for use by VA to submit reimbursement requests to FEMA for costs incurred performing a mission assignment.

Figure 2: DHS/FEMA Form 116-0-2, Mission Assignment Reimbursement Request Transmittal Form

The form is titled "MISSION ASSIGNMENT REIMBURSEMENT REQUEST TRANSMITTAL FORM" and is issued by the "DEPARTMENT OF HOMELAND SECURITY Federal Emergency Management Agency".

Section I: Agency Submission

- Agency: [] Current Bill Amount: []
- Address: [] Fiscal POC: []
- Phone Number: []
- Agency Location Code: [] POC E-mail Address: []
- Agency Bill Number: [] Mission Assignment Number: []
- Mission Description: (Statement of Work) []
- Please indicate bill type: Partial Bill Re-submitted Bill Final Bill (No further obligations pending)
- NOTE: Expenditures claimed have been reviewed and are relevant to the mission assigned. Costs are reasonable, supported by source documents maintained by this agency, and are not funded by another source. (Include applicable signatures)
- Primary Agency Project/Program Administrator: [] Date: [] Phone Number: []
- Support (Sub-Task) Agency Project/Program Administrator: [] Date: [] Phone Number: []
- Primary Agency Financial Officer: [] Date: [] Phone Number: []
- Support (Sub-Task) Agency Financial Officer: [] Date: [] Phone Number: []
- For additional information, refer to: [National Response Framework \(NRF\)](#)

Section II: FEMA Use Only

- Payment Amount Approved: []
- Disallowed Amount (if any): []
- State Cost Share %: []
- State Cost Share Amount: []
- FFC POC: []

Routing

Routing	Signature and Date
Project Manager (PM)	[]
Mission Assignment Manager (MAMG)	[]

In accordance with the *Personal Property Manual (FEMA Manual 119-7-1)*, does the MAMG need to notify logistics of property item(s) billed? Yes No

Federal Approving Official (FAO)/Disaster Recovery Manager (DRM) []

See page 2 for continuation sheet and break-out by sub-object class code.

FEMA FORM 116-0-2 (11/15) Page 1 of 2

Section II: Billing Details

Agency Bill Number:	Amount Previously Billed
[]	[]
Total MA Obligation:	Current Billed Amount
[]	[]
Total Billed to Date	
[]	

Current Charges	\$ Amount
Regular Hours (Non-appropriated only)	[]
Overtime or Premium pay hours	[]
11xx Non-appropriated Wages, Overtime (OT), and Premium Pay	[]
21xx Travel of Persons	[]
22xx Transportation of Things	[]
23xx Service Contracts	[]
Work Performed by Other Federal Agencies (sub-task): (Please list agencies below)	
[]	
25xx Equipment Lease Contracts	[]
26xx Supplies/Materials	[]
31xx Equipment	[]
Overhead/Indirect Cost	Rate: []
Other (Please include description below)	
[]	
Total Amount Billed	
[]	

Regular labor (salary) of permanent federal agency personnel and associated overhead costs are not eligible for reimbursement except when costs incurred would normally be paid from a trust, revolving, or other fund whose reimbursement is required by law. The Financial Manager of the agency requesting reimbursement for these costs must provide written certification with the bill stating that costs would normally be paid from a trust, revolving, or other fund. Indirect costs must be defined and approved in advance.

Submit by E-mail []

FEMA FORM 116-0-2 (11/15) Page 2 of 2

3. VA will refer to DHS/FEMA's MA Billing and Reimbursement Checklist for Current guidance on completion of required forms.
4. The following are examples of costs that may be incurred when providing assistance to the requesting agency:
 - Overtime, travel and per diem of permanent VA personnel.
 - Wages, travel and per diem of temporary VA personnel assigned solely to performance of services directed by a DHS/FEMA official, including the Administrator, Assistant Administrator for the Disaster Assistance Directorate or the Regional Administrator or the Regional Director in the major disaster or emergency area designated by the Regional Director.
 - Cost of work, services and materials procured under contract for the purposes of providing assistance directed by a DHS/FEMA official, including the Administrator, Assistant Administrator for the Disaster Assistance Directorate or the Regional Administrator or the Regional Director.
 - Cost of materials, equipment, and supplies (including transportation, repair and maintenance) from regular stocks used in providing directed assistance.
 - Costs incurred which are paid from trust, revolving or other funds and whose reimbursement is required by law.

Figure 3: ESF Mission Assignment Subtasking Request

ESF MISSION ASSIGNMENT SUBTASKING REQUEST		
FEMA-Assigned MA Number: _____	ESF Primary Agency: _____	
Subtasked Agency: _____	State: _____	Disaster No.: _____
Tasking Statement/Statement of Work:		
Project Completion Date: _____ Authorized Funding: _____		
Reimbursement Procedure: Upon completion of scope of work, the subtasked Federal agency will submit a SF 1081, or other approved Treasury form to request reimbursement, detailing expenditures and activities to:		
_____		(ESF Primary Agency)
_____		(Address)
The ESF primary agency will:		
(1) Review the reimbursement request and recommend approval or disapproval within 10 workdays of receipt.		
(2) Return approved reimbursement requests to subtasked agencies that use the Intra-governmental Payment and Collection (IPAC) system for transaction processing and simultaneously forwarding supporting documentation to the DFC.		
(3) Forward approved reimbursement requests from non-IPAC agencies to the Disaster Finance Center. The Disaster Finance Center will send payment directly to the subtasked agency for non-IPAC agencies.		
Statutory Authority: Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, as amended, 42 U.S.C 5121-5201.		
Authorizing Officials:		
The work described in the above tasking statement will be completed in support of the Federal Response Plan.		
Authorizing Official, Subtasked Agency	Date _____	Phone _____
Authorizing Official, ESF Primary Agency	Date _____	Phone _____
Following signatures please provide information copy to FEMA MAC and Project Officer.		

- Submit reimbursement requests to DHS/FEMA for invoices received from the General Services Administration (GSA) for any procurement services rendered to VA by GSA in obtaining goods and services for use during declared emergencies. GSA arrangements are independent of DHS/FEMA, and obligations incurred for goods and services for the Federal agencies are billed directly to the ordering agency.

B. Non-Stafford Act Reimbursements

1. Federal agencies participating in the National Response Framework may request and provide Federal-to-Federal support by executing inter/intra-agency reimbursable agreements in accordance with the Economy Act or other applicable authorities. Federal agencies providing mutual aid support may request reimbursement from the requesting agency for eligible expenditures. See VA Financial Policy Volume I, Chapter 11, 11a, and 11b for further guidance on executing intragovernmental reimbursements.
2. When providing support and receiving reimbursement from the requesting agency for goods or services, VA will record such funds to the appropriation against which charges were made to fill the order.
3. VA will notify the requesting agency when a task is completed or when additional time is required to complete work in advance of the projected completion date.

4. VA will submit final reimbursement requests after completing a task and mark the requests as “Final.”