

Financial Policies and Procedures
Accounting During Declared Emergencies

CHAPTER 6

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0601 OVERVIEW

This chapter establishes the Department of Veterans Affairs (VA) financial policies and procedures relating to Department accounting during declared emergencies¹. At VA, a declared emergency occurs when the Secretary of VA (Secretary) or his designee issues a statement of “declared emergency” noting the time the emergency is declared and the VA facilities covered by the declaration. A declared emergency also includes situations during which the Secretary or designee determines that Department operations will be adversely impacted at one or more VA facilities to the extent that extraordinary measures may be required to deal with the immediate impact of the event (e.g., fire, natural disaster, act of terrorism) or to restore routine operations.

In addition to the Secretary-declared emergency, VA may also provide support based on the President of the United States issuing a statement of declared emergency. This Presidential declaration is a request for VA and other Federal departments and agencies to provide full and prompt cooperation, resources and support, as appropriate and consistent with their own responsibilities, for protecting national security (Homeland Security Presidential Directive/HSPD-5).

060101 AUTHORITY AND PERFORMANCE OF SERVICES. VA will provide necessary hospital care, medical services and any other requested services, as needed, during a state of declared emergency to aid VA facilities or an overall Federal response effort. VA has the authority, if required and in response to declared emergencies, to incur obligations on behalf of the United States for providing hospital care, medical services and other requested services, as needed, that VA has the ability to provide and to be reimbursed for these services by the requesting agency.

060102 REIMBURSEMENT FOR SERVICES. VA may request and receive reimbursements from the Disaster Relief Fund (DRF) for expenditures used to perform such care and services to state and local governments in response to declared major disasters or emergencies 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). Federal agencies may provide Federal-to-Federal support by executing inter/intra-agency reimbursable agreements in accordance with the Economy Act, 31 U.S.C. 1535.

060103 COMPLIANCE WITH ACCOUNTING AND FINANCIAL REPORTING REQUIREMENTS. VA will comply with existing accounting, budgetary rules and scenarios for inter- and intra-reimbursable agreements to account for transactions relating to declared emergencies.

¹ For additional information on disbursement of funds during declared emergencies, refer to Volume VIII, Chapter 3, Agent Cashier Policy, Appendix I (B).

0602 POLICIES

060201 AUTHORITY AND PERFORMANCE OF SERVICES. The Secretary will issue a statement of declared emergency and determine which VA facilities will be covered by the declaration.

A. VA will provide support based on the type of emergency, whether it is declared by the Secretary or in response to a declaration by the President or other Government official (Stafford Act, Non-Stafford Act or National Disaster Medical System).

B. VA will provide hospital care, medical services and other requested services, as needed, in support of Federal efforts to respond to declared emergencies.

060202 REIMBURSEMENT FOR SERVICES. VA will request reimbursements from the Department of Homeland Security (DHS), the Federal Emergency Management Agency (FEMA) or the primary agency leading the Federal emergency response for expenditures connected to hospital care, medical services or other requested services provided during declared emergencies.

A. VA will track emergency-related expenditures using restricted Declared Emergency budget object codes and will maintain proper documentation to support reimbursement requests.

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

C. VA will charge for its emergency services at rates agreed upon between VA and the requesting Federal agency.

060203 COMPLIANCE WITH ACCOUNTING AND FINANCIAL REPORTING REQUIREMENTS.

A. VA will submit an annual budget to the Office of Management and Budget (OMB) estimating the amount of reimbursable authority needed to respond to declared emergencies. Using its approved authority, VA will incur obligations and expenses.

B. VA will process expenditure reimbursements for Stafford Act declarations against DHS/FEMA's Disaster Relief Fund, while billing other Federal agencies for non-Stafford Act declarations against reimbursable agreements made under the Economy Act.

C. VA will comply with year-end closing requirements issued by OMB.

D. VA will provide any required reports to the President, Congress and other interested parties on VA's costs relating to the declared emergencies.

0603 AUTHORITY AND REFERENCES

060301 Executive Order (E.O.) 12656, Assignment of Emergency Preparedness Responsibilities

060302 Homeland Security Presidential Directive/HSPD–5, Management of Domestic Incidents

060303 Homeland Security, National Response Framework, January 2008

060304 DHS/FEMA 592, Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended, 42 U.S.C. 5121-5207 and Related Authorities

060305 DHS/FEMA, Federal Agencies Providing Disaster Assistance

060306 DHA/FEMA, Financial Management Support Annex, Concept of Operations

060307 6 U.S.C. 313, Federal Emergency Management Agency

060308 31 U.S.C. 1535, Agency Agreements [Economy Act]

060309 38 U.S.C. 1784, Humanitarian Care

060310 38 U.S.C. 1785, Care and services during certain disasters and emergencies [Department of Veterans Affairs Emergency Preparedness Act]

060311 38 U.S.C. 7325, Medical Emergency Preparedness Centers

060312 38 U.S.C. 8111A, Furnishing of health-care services to members of Armed Forces during a war or national emergency

060313 42 U.S.C. 300hh-11(b)(1), National Disaster Medical System

060314 42 U.S.C. Chapter 68, Disaster Relief

060315 42 U.S.C. 5147, Reimbursement of Federal Agencies

060316 50 U.S.C. 1601, Termination of Existing Declared Emergencies

060317 44 C.F.R. 206.5, Assistance by other Federal agencies

060318 44 C.F.R. 206.7, Implementation of assistance from other Federal agencies

060319 44 C.F.R. 206.8, Reimbursement of other Federal agencies

060320 Office of Management and Budget (OMB), Year-end Accounting Guidance for Disaster Relief Fund Transactions

060321 OMB Circular No. A-11, Preparation, Submission and Execution of the Budget

060322 Department of the Treasury (Treasury), Treasury Financial Manual (TFM), Bulletin No. 2007-03, Intra-Governmental Business Rules

060323 Department of the Treasury, United States Standard General Ledger (USSGL), General Accounting Transactions and Scenarios

060324 USSGL, Reimbursable Activity Scenarios, including Economy Act and Revolving Funds

060325 VA Financial Policy and Procedures, Volume VII, Chapter 5, Intra-Governmental Activity and Reconciliation

060326 VA Directive 0320, Comprehensive Emergency Management Program

060327 VA Handbook 0320, Comprehensive Emergency Management Program

060328 VHA Handbook 0320.04, Department of Veterans Affairs and Department of Defense Contingency Plan

0604 ROLES AND RESPONSIBILITIES

060401 The Secretary or designee will issue a statement of declared emergency and determine which VA facilities will be covered by the declaration situation. The Secretary's declaration allows VA facilities to provide emergency-related assistance. Once the declared emergency ends, the Secretary will receive a report of the costs related to the emergency, the estimated amount of expected cost reimbursements from FEMA or other sources and, if necessary, an estimate of any supplemental appropriation requests to be submitted to Congress. The Secretary will forward emergency-related reports to the President, Congress, OMB and other interested parties as necessary.

060402 The Assistant Secretary for Management/Chief Financial Officer (CFO) oversees financial management activities relating to the Department's programs and operations, as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309. Specific responsibilities include the direction, management and provision of policy guidance and oversight of VA's financial management personnel, activities and operations. The CFO establishes financial policy, systems and operating procedures for VA financial entities and provides guidance on aspects of financial management.

The CFO will compile staff office costs related to the declared emergency along with the reports from Administration CFOs and, within 60 days of the declaration ending the emergency, provide the Secretary with a report of the costs related to the emergency, the estimated amount of costs reimbursable by DHS/FEMA or other sources and, if necessary, an estimate of any supplemental budget request needed to sustain regular operations until the end of the current fiscal year.

060403 Under Secretaries, Assistant Secretaries, Chief Financial Officers, Fiscal Officers, Chief of the Finance Activity, Chief Accountants and other key officials are responsible for ensuring compliance with the policies and procedures set forth in this chapter.

A. Administration CFOs, having one or more facilities affected by a declared emergency, will compile a report indicating the costs related to the emergency, as well as a breakout of costs that are potentially reimbursable to VA by DHS/FEMA under the provisions of 42 U.S.C., Chapter 68 or some other source. The report is to be forwarded to the Department CFO within 30 days of the date that the Secretary has declared the end of the emergency. The Administration CFOs must ensure that costs reported in connection with the emergency have proper documentation.

B. The Chief of the Finance Activity for the staff office or other non-Administration field facilities affected by the declared emergency will compile a report to be sent to his or her counterpart in Central Office at the end of the emergency. The report will disclose costs related to the emergency and include proper documentation for expenses.

0605 PROCEDURES

060501 **AUTHORITY AND PERFORMANCE OF SERVICES.** The Secretary or designee will issue a statement of declared emergency that will note the time the emergency is declared and the VA facilities covered by the declaration. The facilities affected will then be authorized to use the restricted Declared Emergency budget object codes (BOC) and will be required to track the costs related to the emergency until such time as the Secretary or his designee issues a statement that the emergency has ended and normal operations have been restored.

A. **DECLARED DISASTER OR EMERGENCIES.** VA will respond to the following declared disaster or emergency conditions:

1. A disaster or emergency in which 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.

2. A disaster or emergency in which the National Disaster Medical System (NDMS) is activated as follows:

- a. The Departments of Veterans Affairs, Health and Human Services, Defense and Homeland Security participate in the NDMS pursuant to statute as implemented by a Memorandum of Understanding.
 - b. NDMS shares assets with each participant providing the resources required to support its NDMS activities, insofar as appropriations permit.
 - c. NDMS may be activated by the Secretaries of Health and Human Services or Homeland Security, the Under Secretary for Emergency Preparedness and Response (DHS), the Assistant Secretary of HHS for Public Health Emergency Preparedness or the Assistant Secretary of Defense (Health Affairs).
3. In a disaster or emergency declared by the President under the Stafford Act, VA may be directed to utilize its resources in support of state and local assistance efforts. This is done under the auspices of the National Response Framework through a Stafford Act Tasking as described in 42 U.S.C. 5121, et seq.
4. In a disaster or emergency declared by the President not covered by the Stafford Act, VA may be directed to utilize its resources in support of other Federal agencies, also known as Federal-to-Federal support. The National Response Framework describes the process whereby Federal Government departments may provide needed support to each other on a reimbursable basis in accordance with the Economy Act.

B. REIMBURSEABLE SERVICES ADMINISTERED DURING DECLARED EMERGENCIES.

1. VA assists in providing medical services during an emergency covered by the Stafford Act or NDMS.
 - a. VA furnishes hospital care, nursing home care and 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.
 - b. VA provides 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.
2. VA supports 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 (ESF),

described in Appendix C. 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.

060502 REIMBURSEMENTS FOR SERVICES. VA will request reimbursements for expenditures connected to any services provided during declared emergencies. All such expenditures must be recorded and submitted to DHS/FEMA or the requesting agency in order for VA to receive reimbursements.

A. ACCOUNTING AND DOCUMENTING EXPENDITURES.

1. In any declared emergency, VA will perform its normal mission-related operations, functions and activities and will track associated costs in the normal manner (i.e., use of recurring BOC, not those used during declared emergencies). Costs related to the declared emergency are not considered normal mission-related operating costs.

2. VA will track expenditures for emergency-related services, regardless of whether they are reimbursable from other departments or entities. VA stations will account for costs related to the declared emergency, including overhead, until such time as the Secretary or designee issues a statement indicating the emergency has ended and normal operations can resume. VA stations covered by the declared emergency will use restricted Declared Emergency BOCs, defined in Appendix A. Use of these BOCs is restricted to those VA facilities covered by the Secretary's declaration of an emergency, VA Central Office and other specified regional offices, VISNs, etc. that provide direct support to the affected facilities. Costs expended to address the results of natural disasters or acts of terrorism and the associated costs to restore normal operations following such disasters are also recorded in the specified Declared Emergency BOC.

3. VA will not record the cost of disaster mitigation expenses, paid out of budgeted funds prior to the onset of a declared emergency, in the Declared Emergency BOC. These costs relate to those incurred in preparing for the emergency in general, not for any specific emergency.

4. VA will properly document and account for its funds expended during a declared emergency. To the extent permitted by the scope, intensity and duration of the emergency, costs will be fully documented with timecards, receipts, invoices, etc. VA may incur the following costs during such emergencies:

a. Compensation costs for appointments of temporary personnel, as may be necessary, without regard to the provisions of Title 5 governing appointments in the competitive service. For these employees, VA must identify names, Social Security Numbers, dates of birth and addresses of each employee, dates of employment and hours worked each day; agreed-upon rates of pay; and supervisors' attestation of work completed, including authorizing officials' signatures.

b. Obligations incurred on behalf of the United States, through contracts or otherwise, for the acquisition, rental or hire of equipment, services, materials and supplies for shipping, drayage, travel and communications and for the supervision and administration of such activities. VA must identify the names, addresses and Tax Identification Numbers of vendors and the services, supplies and/or equipment provided, plus quantity and price, and obtain the signatures of contracting officers, approving officials and receiving officials.

B. REQUIREMENTS FOR EXPENDITURE REIMBURSEMENTS RELATED TO STAFFORD ACT SUPPORT OR FEDERAL-TO-FEDERAL SUPPORT.

1. STAFFORD ACT DECLARATIONS. DHS/FEMA use the Mission Assignment (MA) document (See Appendix B) as the work order to direct completion by VA of specified tasks pursuant to a Stafford Act declaration. DHS/FEMA's Billing and Reimbursement Guidance can be found at www.FEMA.gov/Government/business.shtm.

a. In order to receive reimbursements 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.
- 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 (See Appendix A).
- 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 a minimum of 3 years starting from the date of submission of the final billing. VA will provide these documents, including excerpts and transcripts, to duly authorized representatives of DHS/FEMA and/or the U.S. Comptroller General for audit purposes, upon request.

- Submit cost breakdowns, using the sub-tasking form (see Appendix C), as a support agency to the ESF 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.

- 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.

2. NON-STAFFORD ACT DECLARATIONS. 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. The Request for Federal-to-Federal Support form (Appendix D) may be used as the Reimbursement Agreement form by Federal agencies requesting support.

a. In order to receive reimbursements under non-Stafford Act declarations, VA will:

- Ensure that intra-Governmental transactions, including any fund advances under Federal-to-Federal support reimbursable agreements, comply with the business rules set forth in Treasury Financial Manual Bulletin No. 2007-03, Intra-Governmental Business Rules. 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.

b. VA will invoice DHS/FEMA for costs incurred. 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.
- c. 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.
- d. 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.
- e. VA will submit final reimbursement requests after completing a task and mark the requests as “Final.”

C. AMOUNTS CHARGED FOR REIMBURSABLE SERVICES.

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 36X0160 Expenses, Medical Services, or 36 0160 Expenses, Medical Services, 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 receive the actual cost furnished in the case of care or services furnished 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 services performed in support of DHS/FEMA. VA will maintain documentation for actual costs relating to the declared emergency and request for reimbursement of these costs from the Disaster Relief Fund. Section 060502B discusses the documentation and reimbursement request process in detail. Amounts received in reimbursement will be credited to the appropriate fund. In the case of medical care furnished under other Federal interagency agreements, funds collected go to 36X0160 Expenses, Medical Services, or 36 0160 Expenses, Medical Services, at the VA facility that provided the care or services.

060503 COMPLIANCE WITH ACCOUNTING AND REPORTING REQUIREMENTS. Existing accounting, budgetary rules and scenarios for inter/intra-agency agreements/reimbursable agreements (i.e., receivables/payables and undelivered/unfilled orders) apply to transactions relating to declared emergency situations. VA should refer to the following for more detail:

- OMB Circular A-11 *Preparation, Submission and Execution of the Budget*, revised, Section 130 *Report on Budgetary Execution and Budgetary Resources*, which can be found at http://www.whitehouse.gov/omb/assets/a11_current_year/a_11_2009.pdf.
- USSGL general accounting transactions and scenarios, which can be found at <http://www.fms.treas.gov/ussgl/>.
- USSGL specific accounting scenarios for reimbursable activity, which can be found at http://www.fms.treas.gov/ussgl/approved_scenarios/index.html#reimbursable.

A. PREPARATION OF ANNUAL BUDGET ESTIMATE. In accordance with Office of Management and Budget (OMB) Circular No. A-11, VA will submit to OMB an annual estimate of the amount of reimbursable authority required to carry out responsibilities under the *National Response Framework* on an SF-132, *Apportionment and Reapportionment Schedule*.

1. After approval of the SF-132 and upon approval and/or execution of a Mission Assignment (MA) or reimbursable agreement with DHS/FEMA during declared emergencies, VA will have the spending authority to incur and record reimbursable obligations and expenditures against either DHS/FEMA's or the requesting agency's obligation. As direct obligations are not incurred, advance funding is not needed. But there may be times when such an advance may need to be requested.
2. VA will use the MA agreement, provided by DHS/FEMA, as the work order that directs VA to provide goods and/or services pursuant to a declaration under the Stafford Act. By accepting this agreement, VA will implement management controls and adhere to policies and procedures to ensure that:

- Programs achieve their intended results;
- Resources are used consistent with agency missions;
- Programs and resources are protected from waste, fraud and mismanagement;
- Laws and regulations are followed; and
- Reliable and timely information is obtained, maintained, reported and used for decision making.

B. PROCESSING REIMBURSABLES.

1. In processing reimbursements received from other departments and entities relating to the declared emergency, VA will record reimbursements using the proper Revenue Source Codes (RSC)² for declared emergency situations. For guidance on the precise RSC to use, contact the Office of Financial Business Operations via Microsoft Outlook mailbox, “ACC\FCP Requests.”
2. VA will identify the costs related to emergencies separately and distinctly from routine operating costs, so that expenditures from appropriated funds in connection with the provisions of 42 U.S.C., Chapter 68, Section 5147 or such other sources as may be available, can be reimbursed. VA will also ensure that the data reported are uniform across the Department.
3. VA will generate intra-Governmental receivables, request reimbursement from DHS/FEMA or the requesting agency and maintain the proper documentation to support obligations, outlays and costs incurred to carry out the terms of the MA.
 - a. 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 is 70-07-0002.
 - b. Any reimbursement and/or fund advances from DHS/FEMA will be processed via IPAC with documentation maintained to support the expenditures claimed as reimbursable.
4. Amounts received as reimbursement will be credited depending on which category of service VA has provided assistance:
 - a. For medical care or services provided to members of the Armed Forces involved in armed conflict under 38 U.S.C. 8111A, the amounts will be credited to funds allotted to

² Additional guidance on RSC is also contained in Volume I, Chapter 4A, *Revenue Source Codes*.

36X0160 Expenses, Medical Services, or 36 0160 Expenses, Medical Services, at the VA facility that provided the care or services.

- b. For medical care or services provided to members of non-DoD agencies or to the Armed Services not involved in armed conflict under 38 U.S.C. 1785, the amounts will be credited to the Medical Care Collections Fund at the facility that provided the care.
- c. For Stafford Act or Non-Stafford Act Federal-to-Federal support, amounts received in reimbursement for other services will be returned to the appropriate fund. In the case of medical care provided under other Federal interagency agreements, funds that are collected will go to 36X0160 Expenses, Medical Services, or 36 0160 Expenses, Medical Services, at the VA facility that provided the care or services.

C. YEAR-END ACCRUALS AND COORDINATION WITH DHS/FEMA.

1. VA should make every effort to process reimbursements through the IPAC system no later than September 29 for costs incurred during the fiscal year.
2. 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.
3. VA will provide Treasury with year-end non-expenditure documents no later than October 1 for intra-Governmental transfers during the fiscal year. For additional guidance, refer to <http://www.fms.treas.gov/tfm/vol1/07-08.pdf>.
4. VA should direct notifications and communications involving MAs to DHS/FEMA's Disaster Finance Center at (540) 542-7406.
5. VA may need to request an advance of funds from DHS/FEMA if VA does not have sufficient cash reserves to sustain MA disbursements prior to September 30.
 - a. DHS/FEMA does not generally authorize such advances, but they may be necessary depending upon the circumstances. VA should follow Circular A-11 Section 20.11, located at http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf, for further guidance on fund advances.
 - b. 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.

6. 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. VA should refer to OMB Circular No. A-11, Section 83.5, located at http://www.whitehouse.gov/omb/circulars/a11/current_year/s83.pdf, for further guidance.

D. REPORTS PROCESSING.

1. The Chief of the Finance Activity, located at the facilities affected by the declared emergency, will track costs, compile data and submit any requested report to their counterparts in VA Central Office at the end of the emergency, along with the proper supporting documentation for expenses. The report will disclose costs related to the emergency situation.

2. VA will provide timely and accurate information regarding the costs related to the declared emergency and the impact on VA's operating budget to management, Congress, the President and other interested parties. Along with the costs related to the emergency VA will include the estimated reimbursements from FEMA or other sources 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 declared emergency when funding can no longer sustain routine operations.

0606 DEFINITIONS

060601 Agency Location Code (ALC). A 3-digit (Regional Finance Centers), 4-digit (Non-Treasury Disbursing Offices) or 8-digit (Treasury Disbursing Offices) identifier assigned by the Financial Management Service within Treasury for reporting purposes. The first two digits of the 8-digit ALC identify the department or agency, the third and fourth digits identify the particular bureau within the department and the remaining four digits identify the particular agency account section within that bureau.

060602 Budget Object Codes (BOCs). Categories in a classification system that present obligations by the items or services purchased by the Federal Government.

060603 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. Such emergencies may include a national emergency, such as a war involving U.S. Armed Forces, an attack on the United States or any threat to the continuity of the Federal Government; natural and technological

disasters, such as radiological accidents or emergencies, hazardous materials accidents and environmental disasters; events declared by the President to be major disasters or emergencies under 42 U.S.C., Chapter 68, Section 5122 (1) and (2); civil disorders, terrorism or other violent acts; or, when the Secretary determines a localized event, such as a fire, will impose significant extraordinary costs on the operations of VA facilities.

060604 Disaster Relief Fund (DRF). Fund administered and overseen by DHS/FEMA, which may be made available by DHS/FEMA to reimburse cooperating departments and agencies for funds expended and costs incurred in support of response efforts.

060605 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.

060606 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 and public health and safety or to lessen or avert the threat of a catastrophe in any part of the United States.

060607 Emergency Support Function (ESF). Mechanisms for grouping functions most frequently used to provide Federal support to States and Federal-to-Federal support, both for declared disasters and emergencies under the Stafford Act and for non-Stafford Act incidents as defined in the National Response Framework.

060608 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 defined in Appendix C and discussed in section 060501.

060609 Federal Response Coordinator (FRC). DHS/FEMA official who may be 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.

060610 Federal Response Plan. The FRP is the overall structure through which Federal departments and agencies and the American Red Cross coordinate to deliver services to state and local Governments following a Presidential declaration of a major disaster.

060611 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.

060612 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 under this chapter to supplement the efforts and available resources of States, local Governments and disaster relief organizations in alleviating the damage, loss, hardship or suffering caused thereby.

060613 Mission Assignment (MA). Refers to an inter/intra-agency agreement to direct agencies to provide goods and/or services pursuant to a declaration under the Stafford Act. The MA is issued to an agency, using DHS/FEMA Form 90-129, Mission Assignment, with funding, funding limitations, the requirements of the tasks to be performed, completion date and State cost-share requirements, as applicable.

060614 National Disaster Medical System (NDMS). 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.

060615 National Response Framework (NRF). A guide issued by DHS/FEMA that describes how the Nation conducts all-hazards response and establishes a comprehensive, national, all-hazards approach to domestic incident response. The Framework identifies the key response principles, roles and structures that organize national response and describes special circumstances where the Federal Government exercises a larger role. It allows first responders, decision-makers and supporting entities to provide a unified national response.

060616 Non-Stafford Act Declarations. Emergencies and disasters where Federal-to-Federal support among participants of the *NRF* is requested and provided for. 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.

060617 Normal Operating Costs. These costs are incurred in the usual course of VA operations. Also referred to as routine operating costs. Declared emergency direct incremental costs are not considered normal operating costs.

060618 Overhead Costs. Costs or expenses, such as rent, insurance or heating, which are not chargeable to a particular part of the product or service being produced by an organization. These costs are outside the control of department managers.

060619 Reimbursable Costs. Expenditures connected to an emergency under the provisions of 42 U.S.C., Chapter 68, Section 5147 or other sources that VA can seek recovery.

060620 Requesting Agency. An entity with specific capabilities or resources that is 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.

060621 Revenue Source Code. Revenue source code identifies and classifies the types of revenue and receipts defined by the user. For example, categories could be rental income, sales by product type, income by type of service performed and others.

060622 Stafford Act Declarations. Emergencies and disasters 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) in support of State and local Government response and recovery efforts.

060623 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.

0607 RESCISSIONS

060701 VA Directive 4005, Accounting for Emergency-Related Costs

060702 VA Handbook 4005, Accounting for Emergency-Related Costs

0608 QUESTIONS

Questions concerning these financial policies and procedures should be directed as shown below:

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

APPENDIX A: DECLARED EMERGENCY BUDGET OBJECT CODES

Use of declared emergency Budget Object Codes (BOCs) is restricted to those facilities covered by the Secretary's declaration of an emergency and to VACO and other specified regional offices, VISNs, etc. that provide direct support to the affected facilities. All normal costs of operations will be recorded using regular budget object codes. Only the costs related to the declared emergency will be recorded in the restricted Declared Emergency BOCs. Overhead costs will be recorded in the restricted BOC. The cost of disaster mitigation expenses (costs incurred to prepare for emergencies in general and not for any specific emergency) paid out of budgeted funds prior to the onset of a declared emergency will not be recorded in the Declared Emergency BOC.

Declared Emergency BOCs include:

- A. 1153 - Declared Emergency Incremental Pay. Includes the incremental cost of personal services related to the emergency, including the additional overtime, shift differential, hazardous duty, holiday pay, etc. incurred in connection with and directly related to the declared emergency. It should be noted that this would also include regular pay for the duration of the declared emergency for any positions that are temporarily or permanently added to the payroll to deal with the effects of the emergency.
- B. 2160 - Declared Emergency TDY. Includes all travel, meals and lodging expenses incurred in connection with and directly related to dealing with the emergency itself, its clean-up, recovery and return to normal operations. No costs related to Permanent Change of Station (PCS) are to be placed in this BOC.
- C. 2211 - Declared Emergency Shipment of Bodies. Includes the shipment of the bodies of ineligible individuals as a result of or directly related to a declared emergency.
- D. 2280 - Declared Emergency Shipments. Includes freight and express shipments of personal effects of deceased beneficiaries; contractual transfers of supplies and equipment; rental of trucks and vehicles from commercial sources to move goods and supplies when done in connection with and directly related to a declared emergency. If the shipping costs exceeds the purchase order threshold of \$250 or more, a separate purchase order must be established for the shipping cost using this BOC. If the shipping cost is less than the threshold, shipping is charged to the same BOC as the goods ordered.
- E. 2315 - Declared Emergency Communications. Includes the cost of all temporary communication set up fees, hardware, service fees, etc. incurred to deal with the immediate effects and aftermath of a declared emergency.

F. 2333 - Declared Emergency Rental/Lease of Space. Includes the cost of all clinical or office space rented/leased during a declared emergency to replace existing clinical or office space (whether owned, rented or leased) rendered unusable by a declared emergency.

G. 2508 - Declared Emergency Automated Data Processing (ADP) Support and Backup. Includes the cost of all systems support provided by private contractors and the rental or purchase of hardware/software, including its installation, necessary to augment/replace ADP capabilities directly related to and affected by the declared emergency.

H. 2527 - Declared Emergency Interior Repair and Refurbishment. Includes the cost to clean up/refurbish clinical and office space owned, rented or leased by the Department and restore it to operational status. Costs to repair structural damage should be recorded in BOC 3253.

I. 2536 - Declared Emergency Burial of Unclaimed Bodies. Includes the cost of burial, temporary interment, cremation, etc. of ineligible individuals, as a result of or directly related to a declared emergency.

J. 2537 - Declared Emergency Non-Clinical Contract Services. Includes the cost of all non-clinical contract services procured in connection with and directly related to a declared emergency and not covered by one of the other declared emergency BOCs.

K. 2538 - Declared Emergency Clinical Contract Services. Includes the cost of all temporary clinical service contracts (physician, nursing, laboratory, pharmacy, radiology, etc.) required as a result of and directly related to a declared emergency either to replace capacity lost as a result of the emergency or to deal with humanitarian care requirements.

L. 2637 - Declared Emergency Humanitarian Supplies. Includes the cost of all supplies (clinical, pharmacy, provisions, paper products, etc.) expended for humanitarian care of non-eligible individuals as a result of and in direct connection with a declared emergency.

M. 3152 - Declared Emergency Equipment – Non-Capitalized. Includes the purchase, rental or lease of all equipment (both clinical and non-clinical) required to replace comparable equipment lost or damaged as a result of a declared emergency or new equipment necessary to cope with increased humanitarian workloads resulting from such an emergency (See BOC 3153 for Capitalized Declared Emergency Equipment).

N. 3153 - Declared Emergency Equipment – Capitalized. Includes the purchase, rental or lease of all equipment (both clinical and non-clinical) required to replace comparable equipment lost or damaged as a result of a declared emergency or new equipment

necessary to cope with increased humanitarian workloads resulting from such an emergency (See BOC 3152 for Non-Capitalized Declared Emergency Equipment).

O. 3157 - Declared Emergency Cleanup and Repair of Personal Property. Includes the cost of cleanup and repair/refurbishment of personal property damaged as a result of and directly related to a declared emergency.

P. 3252 - Declared Emergency Cleanup and Repair/Refurbishment of Land, Buildings and Structures – Non Capitalized. Includes the cost of cleanup and repair/refurbishment of real property as a result of and directly related to a declared emergency, except that the cost of interior cleanup and refurbishment of non-structurally damaged clinical and office space will be recorded in BOC 2527. (See BOC 3253 for capitalized Declared Emergency cleanup and repair/refurbishment of land, buildings or structures.)

Q. 3253 - Declared Emergency Cleanup and Repair/Refurbishment of Land, Buildings and Structures – Capitalized. Includes the cost of cleanup and repair/refurbishment of real property as a result of and directly related to a declared emergency, except that the cost of interior cleanup and refurbishment of non-structurally damaged clinical and office space will be recorded in BOC 2527. (See BOC 3252 for non-capitalized declared emergency cleanup and repair/refurbishment of land, buildings and structures.)

**APPENDIX B: MISSION ASSIGNMENT FORM – DHS/FEMA Form 90-129
(Stafford Act Declarations)**

U.S. DEPARTMENT OF HOMELAND SECURITY EMERGENCY PREPAREDNESS AND RESPONSE DIRECTORATE MISSION ASSIGNMENT (MA)		See reverse side for Paperwork Burden Disclosure Notice	O.M.B. No. 1660-0047 Expires February 29, 2004
I. TRACKING INFORMATION (FEMA Use Only)			
STATE	ACTION REQUEST NO.	PROGRAM CODE/EVENT NO.	DATE/TIME RECEIVED
II. ASSISTANCE REQUESTED <input type="checkbox"/> See Attached			
ASSISTANCE REQUESTED			
QUANTITY	DATE/TIME REQUIRED	INTERNAL CONTROL NO.	
DELIVERY LOCATION			
INITIATOR/REQUESTOR NAME	24-HOUR PHONE NO.	24-HOUR FAX NO.	DATE
POC NAME	24-HOUR PHONE NO.	24-HOUR FAX NO.	DATE
* State Approving Official (Required for DFA and TA):			
III. INITIAL FEDERAL COORDINATION (Operations Section) <input type="checkbox"/> See Attached			
Action To:	<input type="checkbox"/> ESF NO.:	DATE/TIME	PRIORITY
	<input type="checkbox"/> Other:		<input type="checkbox"/> 1 Lifesaving <input type="checkbox"/> 3 High <input type="checkbox"/> 5 Normal <input type="checkbox"/> 2 Life sustaining <input type="checkbox"/> 4 Medium
IV. DESCRIPTION (Assigned Agency Action Officer) <input type="checkbox"/> See Attached			
MISSION STATEMENT:			
<i>(Your agency is responsible for submitting a Mission Assignment Monthly Progress Report to FEMA to include cost data when Mission Assignments take more than 60 days to complete, including billing.)</i>			
ASSIGNED AGENCY	PROJECTED START DATE	PROJECTED END DATE	
<input type="checkbox"/> NEW or <input type="checkbox"/> AMENDMENT TO MA NO.:		TOTAL COST ESTIMATE: \$	
ASSIGNED AGENCY POC NAME	PHONE NO.	FAX NO.	
V. COORDINATION (FEMA Use Only)			
TYPE OF MA:	<input type="checkbox"/> Direct Federal Assistance State Cost Share (0%, 10%, 25%)	<input type="checkbox"/> Technical Assistance State Cost Share (0%)	<input type="checkbox"/> Federal Operations Support State Cost Share (0%)
STATE COST SHARE PERCENT %	STATE COST SHARE AMOUNT \$		
FUND CITATION 20__-06-_____-250 - D	APPROPRIATION CODE 70X0702		
MISSION ASSIGNMENT COORDINATOR (Preparer)			DATE
**FEMA PROJECT OFFICER/BRANCH CHIEF (Program Approval)			DATE
**COMPTROLLER/FUNDS CONTROL (Funds Review)			DATE
VI. APPROVAL			
* STATE APPROVING OFFICIAL (Required for DFA and TA)			DATE
** FEDERAL APPROVING OFFICIAL (Required for all)			DATE
VII. OBLIGATION (FEMA Use Only)			
MISSION ASSIGNMENT NO.	AMOUNT THIS ACTION \$	DATE OBLIGATED	TIME OBLIGATED
AMENDMENT NO.	CUMULATIVE AMOUNT \$	INITIALS	
* Signature required for Direct Federal Assistance and Technical Assistance mission assignments. ** Signature required for all mission assignments.			

PAPERWORK BURDEN DISCLOSURE NOTICE

Public reporting burden for this is estimated to average 20 minutes per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the form. You are not required to respond to this collection of information unless a valid OMB control number is displayed in the upper right corner of this form. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing the burden to: Information Collections Management, Department of Homeland Security, Emergency Preparedness and Response Directorate, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472. NOTE: Do **not send your completed form to this address.**

INSTRUCTIONS

Items on the Mission Assignment (MA) form that are not specifically listed are self-explanatory.

I. TRACKING INFORMATION. Completed by Action Tracker or other Operations staff. Required for all requests.

State: If multi-State, choose State most likely to receive resources, (i.e., when using 7220-SU Program Code)

Action Request No.: Based on chronological log number. Used for tracking.

Program Code/Event No.: The pre-declaration, emergency, or major disaster number assigned for funding the event. Examples: 7220-SU, 4220-AD, 3130-EM, 1248-DR.

II. ASSISTANCE REQUESTED. Completed by requestor.

Assistance Requested: Detail of resource shortfalls, give specific deliverables, or simply state the problem.

Internal Control No.: Internal requestor reference, log, or control number, if applicable.

Initiator/Requestor: The initiator may be an individual filling out the mission assignment and making a request on behalf of the POC.

POC Name: The person coordinating reception and utilization of the requested resources. 24-hour contact information required.

State Approving Official: Signature certifies that State and local government cannot perform, nor contract for the performance, of the requested work and agrees to pay cost share if any.

III. INITIAL FEDERAL COORDINATION. Completed by the Operations Section Chief.

Action to: Operations Chief notes assigned organization. May be Emergency Support Function (ESF), internal FEMA organization, or other organization, which assigns the Action Officer.

Rest of MA used only if solution to request requires Federal agency to perform reimbursable work under (MA). Best solution may be internal resources or commercial vendor. Deliberate evaluation must occur before MA is completed and MA is issued.

IV. DESCRIPTION. Completed by assigned agency Action Officer.

Mission Statement: Description of steps to complete the request. Include discussion of personnel, equipment, subtasked agencies, contracts and other resources required. This can be provided as an attachment.

Assigned Agency: Agency receiving the MA from FEMA. Activities within the scope of an ESF result in an MA to the primary agency. Cite subordinate organization if applicable. Example: DOT-FAA, COE-SAD.

Project Completion Date/End Date: If end date is not clear, estimate and budget for 30 or 60 days, then re-evaluate. TBD is not acceptable; some date must be entered into this field.

Total Cost Estimate: A budget can be attached outlining personnel, equipment, contract, sub-tasked agency, travel, and other costs.

V. COORDINATION. Completed by MAC, except for Project Officer and Comptroller signatures.

Type of MA: Select only one.

Appropriation Code: Static data. Do not change. This is for information only, should not be used to report internal agency finances to Treasury.

VI. APPROVAL. Completed by State Approving Official and Federal Approving Official.

VII. OBLIGATION. Completed by Financial Specialist.

Mission Assignment No.: Assigned in FEMA financial system chronologically using assigned agency acronym and two-digit number.

Amendment No.: Note supplement number. For example: COE-SAD-01, Supp. 1, or DOT-08, Supp. 3.

Amount this Action: Taken from total cost estimate above.

Cumulative Amount: Cumulative amount for this MA, including amendments.

APPENDIX C: EMERGENCY SUPPORT FUNCTIONS (ESF)3

A. ESF #3 – Public Works and Engineering, which includes:

1. Infrastructure protection and emergency repair;
2. Infrastructure restoration;
3. Engineering services and construction management; and
4. Emergency contracting support for life-saving and life-sustaining services.

B. ESF #5 – Emergency Management, which includes:

1. Coordination of incident management and response efforts;
2. Issuance of mission assignments;
3. Resource and human capital;
4. Incident action planning; and
5. Financial management.

C. ESF #6 – Mass Care, Emergency Assistance, Housing and Human Services, which includes:

1. Mass care, emergency assistance, disaster housing; and
2. Human services.

D. ESF #7 – Logistics Management and Resource Support, which includes:

1. Comprehensive, national incident logistics planning, management and sustainment capability; and
2. Resource support (facility space, office equipment and supplies, contracting services, etc.).

E. ESF #8 – Public Health and Medical Services, which includes:

1. Public health;
2. Medical;
3. Mental health services; and
4. Mass fatality management.

F. ESF #13 – Public Safety and Security, which includes:

1. Facility and storage security;

³ VA is also required to provide support to the seven ESFs listed here for declared emergencies not covered by the Stafford Act in Federal-to-Federal assistance incidents as described in 060503B when directed by DHS/FEMA.

2. Security planning and technical resource assistance;
 3. Public safety and security support; and
 4. Support to access, traffic and crowd control.
- G. ESF #15 – External Affairs, which includes:
1. Emergency public information and protective action guidance;
 2. Media and community relations;
 3. Congressional and international affairs; and
 4. Tribal and insular affairs.

**APPENDIX D: ESF MISSION ASSIGNMENT (STAFFORD ACT DECLARATIONS)
SUBTASKING REQUEST FORM**

ESF MISSION ASSIGNMENT SUBTASKING REQUEST	
FEMA-Assigned MA Number: _____	ESF Primary Agency: _____
Subtasking Agency: _____	State _____ Disaster No: _____
Tasking Statement/ Statement of Work	
Project Completion Date: _____	Authorized Funding: _____
<p>Reimbursement Procedure: Upon completion of scope of work, the subtasked Federal agency should submit a SF 1081, or other approved Treasury form to request reimbursement, detailing expenditures and activities to:</p> <p style="margin-left: 40px;">_____ (ESF Primary Agency)</p> <p style="margin-left: 40px;">_____ (Address)</p>	
<p>The ESF primary agency should:</p> <ol style="list-style-type: none"> (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 to the Disaster Finance Center. The Disaster Finance Center will send payment directly to the subtasked agency 	
<p>FEMA Billing and Reimbursement Guidance can be found at www.fema.gov/government/business.shtml</p>	

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 National Response Framework.

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.

**APPENDIX E: REQUEST FOR FEDERAL-TO-FEDERAL SUPPORT
(NON-STAFFORD ACT)**

I. Tracking Information (Requesting Agency Only):					
State (if applicable)	Action Request No.		Program Code/Incident No.		Date/Time Received
II. Parties:					
Requesting Agency			Supporting Agency		
Contact	Phone		Contact	Phone	
Name (specify if billing address is different)			Name		
Address			Address		
City	State	Zip	City	State	Zip
III. Duration:					
Projected Start Date:			Projected End Date:		
IV. Requested Support:					
Brief description of requested support and basis for determining cost: (Attach additional sheet for continuation of explanation, if necessary.)				_____ New Request _____ Amendment to Action Request No. _____	
ESF No. (if applicable)	Quantity		Delivery Location	Estimated Amount \$	
V. Authority for Request:					
Cite authority for request if not Economy Act:			SEE REVERSE for Determination and Finding (if Economy Act)		
VI. Funding:					
Agency Location Code	Appropriation Code	Funds Citation			
Requesting Agency Program Approval (Signature and Date)			Funds Certification Approval (Signature and Date)		
VII. Approvals:					
Approved for Requesting Agency:			Approved for Supporting Agency:		
Organization			Organization		
Signature			Signature		
Title			Title		

Conditions of Agreement

1. **Financing:** The charges for services shall include both direct and indirect costs applicable to the agreement. Advance payments, if authorized, are 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 shall be made upon completion of the work. (The frequency of billing, such as monthly, quarterly, etc., must be stated in the narrative portion of the form.)

2. **Other Provisions:**

**DETERMINATION AND FINDINGS: AUTHORITY TO ENTER INTO A PAYABLE
INTER/INTRA-AGENCY REIMBURSABLE AGREEMENT UNDER THE ECONOMY ACT**

Based on the following determinations and findings, in accordance with the authority of the Economy Act (31 U.S.C. 1535), as implemented in subpart 17.5 of the Federal Acquisition Regulation (FAR), and as described on Page 1, the requesting agency intends to enter into an inter/intra-agency agreement with the supplying agency.

FINDINGS

- A. The requesting agency has a need for the supplying agency to provide the supplies and/or services as described on Page 1, Block IV. The total cost of the agreement is estimated to be \$ _____.
(If this is a multi-year agreement, the estimated dollar amount should be shown for each fiscal year, along with the aggregate/total.)
- B. The supplies and/or services as described on Page 1, Block IV cannot be obtained as conveniently or economically by contracting directly with a private source.
- C. Nothing in this requirement conflicts with the authority of the supplying agency.
- D. NOTE: If the agreement requires contracting action by the supplying agency, indicate which of the following applies:
 - _____ 1. The acquisition will appropriately be made under an existing contract of the supplying agency, entered into before placement of the order, to meet the requirements of the supplying agency for the same or similar supplies or services.
 - _____ 2. The supplying agency has capabilities or expertise to enter into a contract for such supplies or services which is not available within the requesting agency.
 - _____ 3. The supplying agency is specifically authorized by law or regulation to purchase such supplies or services on behalf of other agencies.
- E. Because of the emergency nature of the need, it is in the best interest of the Government to issue an agreement.

DETERMINATION

Based on the above findings, I hereby determine that it is in the best interest of the Government to enter into an Interagency Agreement with the supplying agency.

Name of Contracting Officer or Other Official Designated by Requesting Agency Head:

Signature of Contracting Officer or Other Official Designated by Requesting Agency Head:

Date: _____

Approval of the Chief Procurement Officer if the supplying agency is not subject to the Federal Acquisition Regulation:

Name:

Signature:

Date:
