

Section 4: Finance & Administration Policies, Procedures & Tools

Cost Tracking

In the event of a major emergency, the Controller's Office may direct departments to track costs related to response and recovery operations. The primary purpose of tracking costs is to:

- Aid in recovering costs associated with emergency response and recovery, whether through:
 - Insurance claims,
 - Litigation, and/or
 - Federal and State disaster assistance programs; and
- Aid in assessing the rate of depletion of the City's treasury and various operating funds (a. k. a. "Burn Rate")

Index & Project Codes

In the event cost tracking is required, the Controller's Office DOC Accounting Operations Branch will establish special disaster index codes with embedded project codes. A Controller's Office Fund Accountant will work with you to establish these codes. The following parameters are standard:

Index Codes

Department Code 39 | Disaster Code DRNINO | Fiscal Year 15 | 01 Project Code Reference

Project Codes

Disaster Code DRNINO | EA | YY | 10 Per Department Specifications

Cost Code:

- 10 = Labor
- 20 = Services
- 40 = Materials
- 80 = Intergovernmental

FEMA Category of Public Assistance	Accounting Code
Emergency Work	
A – Debris Removal	EA
B – Emergency Protective Measures	EB
Permanent Work	
C – Roads & Bridges	PC
D – Water Control Facilities	PD
E – Buildings & Equipment	PE
F – Utilities	PF
G – Parks & Recreational Facilities	PG