




OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
 Controller
 Todd Rydstrom
 Deputy Controller

MEMORANDUM

TO: All CFOs, Procurement Officers, DPOs, and Payroll Supervisors

CC: Mary Ellen Carroll, Executive Director, Department of Emergency Management; DPCs

FROM: Todd Rydstrom, Deputy Controller 

DATE: July 20, 2020

SUBJECT: **Mutual Aid Deployments – Accounting for Personnel & Non-Personnel Costs**

For FY 2020-21 (FYE21), the Controller’s Office is issuing the new year’s instructions to departments regarding requirements to account for time, labor, employee expenses, and other costs associated with providing Mutual Aid. **New Project Codes and Incident Codes are provided below.** Note that these new codes are for use for new FYE21 mutual aid incidents – there is no change to the existing codes already in use for COVID-19. Please contact us if you have questions.

Cost Accounting – Personnel & Non-Personnel Costs

The following Project Codes are pre-populated in the City’s procurement and financial system to ensure downstream cost recovery reporting with minimal departmental effort. The Controller’s Office will assign the Project Code once notified that a deployment of City resources has occurred or is imminent. The Project Description will be modified at that time to reflect the year and name of the incident and the geographic jurisdiction to which the Mutual Aid is provided (using standardized California County, U. S. State and territory, or international abbreviations). Labor, employee expenses, and any equipment and materials costs incurred when providing Mutual Aid must be charged to the assigned Project. Costs must be segregated by Project Activity, based on FEMA Categories of Public Assistance Grant funding for Emergency Work, e. g. Category A Debris Removal and Category B Emergency Protective Measures.

Project Codes & Project Activity Codes

Project Codes, Pre-Populated:

Project Code	Description	Project Type
10034670	Mutual Aid Deployment 1	RCVY
10034671	Mutual Aid Deployment 2	
10035768	Mutual Aid Deployment 3	
10035169	Mutual Aid Deployment 4	
10035170	Mutual Aid Deployment 5	
10035171	Mutual Aid Deployment 6	
10035172	Mutual Aid Deployment 7	

TBD	Mutual Aid Deployment 8	
TBD	Mutual Aid Deployment 9	

Example Project: 2020 Ridge Fire (HUM)
Project Activity: 0001 – Emergency Protective Measures
0002 – Debris Removal

Timekeeping – Personnel Costs

All departments are required to report employee time and labor dedicated to Mutual Aid deployments. This includes initial travel to the incident location (following authorization of the Department Head and proper notification to the Department of Emergency Management (DEM) that your department will be sending assistance), time worked at the incident location (on assigned work shifts), and final return travel from the incident. Time must be properly coded as provided below and charged to the specified Project prior to payroll close in order to minimize additional accounting effort for departmental staff.

Incident Codes & Incident Activity Codes

The following Incident Codes are pre-populated in SF People & Pay, and are available to Time Interface departments that are set up to send these fields through their interface files. The attached SF Prepared *Timekeeping Job Aid: Mutual Aid* provides procedures for charging time to the appropriate Incident and Incident Activity Codes. (Procedures apply to both SF People & Pay and Time Interface departments.) The Controller's Office will assign the Incident Code and Incident Activity Codes once notified of the deployment and will update the Incident Code Description to reflect the year and name of the incident and the geographic jurisdiction assisted. Incident Code Descriptions and Project Descriptions will be identical, to streamline FEMA and Cal OES reporting.

Incident Codes, Pre-Populated:

Incident Code	Description
202021MA01	Mutual Aid Deployment 1
202021MA02	Mutual Aid Deployment 2
202021MA03	Mutual Aid Deployment 3
202021MA04	Mutual Aid Deployment 4
202021MA05	Mutual Aid Deployment 5
202021MA06	Mutual Aid Deployment 6
202021MA07	Mutual Aid Deployment 7
202021MA08	Mutual Aid Deployment 8
202021MA09	Mutual Aid Deployment 9

Incident Activity Codes describe the specific work activity performed. A complete list of applicable Incident Activity Codes is provided in the Job Aid.

ICS 214 Activity Logs

A detailed account of the employees' work activities each Operational Period (or work shift) must be accounted for using an [ICS 214 – Activity Log](#). For units assigned to the Field, a single ICS 214 – Activity Log may be completed by the supervisor of the team supervised (i.e. Strike Team, Task Force, etc.). ICS 214 – Activity Logs prepared on paper or electronically are acceptable. Completed ICS 214 – Activity Logs must be signed by the Preparer; electronic signatures are acceptable. Personnel may be instructed to turn in completed ICS 214 – Activity Logs onsite at the incident. At minimum, clear and complete copies must be retained by City & County of San Francisco staff deployed to a mutual aid incident (smartphone/tablet photographs are preferred, and photocopies are also fine). These should be emailed to the Controller's Cost Recovery Team (CostRecovery@sfgov.org), who will coordinate the filing of the City's reimbursement claim on behalf of the deployed employee's department.

Employee Expenses

Employee expenses are often necessary over the course of Mutual Aid deployments. These expenses may include fuel, meals, lodging, and incidentals. (Often, food and fuel may be provided for responders at "Incident Base", "Camp", or other work location at no cost to the employee(s) or the City.) Reimbursement requests should still follow all guidelines established by both the City's [Accounting Policies and Procedures](#) and the employee's Departmental expense policies, if applicable. All exceptions must be reasonable, justified and pre-approved by the Division Manager or Department Head.

Meals & Incidental Expenses (M&IE)

For domestic travel, the maximum reimbursement is the federal General Services Administration (GSA) *per diem* rate. In situations when an employee is unable to find lodging at the GSA rate or business circumstances require an employee to stay in lodging that exceeds the federal *per diem* rate, reimbursement will be allowed if certain requirements are met. Maximum travel *per diem* allowances and M&IE breakdowns are available at the following website: <http://www.gsa.gov>. For more information, refer to the City's [Accounting Policies and Procedures](#), Section 4.8.

Expense Reports

Employees are required to retain receipts (copies or photographs of the receipts are also fine) for expenses subject to reimbursement. The attached Job Aid, *Create Expense Report*, provides instruction for submitting expense reports in the City's financial system. Location must be included, so please use the dropdown field to quickly search for and select it before finalizing your expense reimbursement requests in the system.

Purchasing Cards (P-Cards)

P-Cards serve as another method of payment under the City's Purchasing Rules. Use of P-Cards is subject to the City's [Accounting Policies and Procedures](#) and to expense reporting requirements explained above.

Contact your designated Fund Accountant or the Controller's Office 24/7 Emergency Assistance contact to request an emergency P-Card credit limit increase. The Controller's Office

will promptly review your request for increase in the online portal (<https://conforms.sfgov.org/>).

Departments are encouraged to consider P-Cards as an option to minimize out-of-pocket expenses carried by employees during Mutual Aid deployments. We recommend the issuance of P-Cards to new cardholders for this purpose be limited to pre-identified managers and supervisors who are likely to deploy on Mutual Aid.

Contact your designated Fund Accountant to establish a P-Card program or to add new Cardholders under an existing program.

Invoicing & Pre-Audit

Following a deployment, and once costs, time, labor, and employee expenses have been accounted for, departments must send ICS 214 – Activity Logs to costrecovery@sfgov.org. The Controller’s Office will prepare summary and detail cost documentation – for personnel and non personnel costs – based on the costs reported by your department in the financial system. Records will be subject to review by Audits before we invoice the appropriate jurisdiction(s). If we have questions or need additional cost documentation from your department, we will contact you.

Exceptions

The provisions of this memorandum do not apply to Fire and Rescue Mutual Aid.

Notification

Departments must notify DEM when deploying personnel on Mutual Aid. The Police and Fire Departments must notify the Division of Emergency Communications in accordance with existing protocols. All other departments must notify the DEM Duty Officer.

DEM Duty Officer: (415) 260-2591 | demdutyofficer@sfgov.org

Once notified, DEM will contact the Controller’s Office, so that instructions may be issued to the appropriate departmental finance and payroll contacts.

Attachments:

- *Timekeeping Job Aid: Mutual Aid Deployments, Version 3.0*
- *How to Create an Expense Report from a Travel Authorization*
- *How to Create an Expense Report*

Contact Us:

If you have additional questions or require assistance, please contact us, as follows:

24/7 Emergency Assistance: Controller’s Office Emergency Management Unit
(415) 802-6854 | ConDutyOfficer@sfgov.org

Accounting: Contact your designated Fund Accountant

Payroll:

Christie Beetz, Director of Payroll
(415) 554-7184 | Christine.Beez@sfgov.org

User Support:

- SF People & Pay (415) 294-2442 | SFEmployeePortalSupport@sfgov.org
- SF Financials

Cost Recovery Technical Assistance: (415) 554-7421 | CostRecovery@sfgov.org