**Effective January 20, 2020 through September 14, 2020**

The Federal Emergency Management Agency (FEMA) and California Governor’s Office of Emergency Services (Cal OES) are accepting grant application submissions from the City and County of San Francisco (City) on a rolling basis for costs eligible as COVID-19 emergency work under FEMA and Cal OES Public Assistance programs. The Controller’s Office is the City’s authorized agent for federal and state disaster assistance funding, and the Controller’s Cost Recovery Branch (staffed by the Audits Division of the City Services Auditor) is tasked to work with departments to ensure the City’s costs for the emergency are captured, reimbursable, and supported. Using FEMA-reimbursable categories to categorize costs will greatly improve the City’s ability to capture all reimbursable costs for our grant application submissions. Please see the [job aid](https://sfemployeeportalsupport.sfgov.org/support/solutions/articles/11000053443), *Financials: Entering Fields to Identify Financial Transactions for COVID-19 Cost Recovery,* for instructions on how and where to enter these fields in SF Procurement.

# Additional Coding Now Required for COVID-19 Emergency Response Purchases

As the magnitude of this emergency grows, and to maximize reimbursement from FEMA and Cal OES, it is critical to ensure non-personnel costs are coded such that it is clear what the purchase was for and why it is reimbursable according to FEMA and Cal OES. To accomplish this, departments must now enter the following in SF Procurement for all COVID-19 emergency response purchases:[[1]](#footnote-2)

* Source Type *(categorization)*
* Category *(FEMA eligible costs category)*
* Subcategory *(location)*

## Source Type

All costs should be allocated to a Source Type, which is the overarching category for the cost and includes:

|  |  |
| --- | --- |
| Source Type | Use For |
| Contract Work | Contracts for COVID-19 emergency response |
| Equipment Rented | Equipment rented for COVID-19 emergency response |
| Equipment  | Equipment purchased for COVID-19 emergency response |
| Materials | Materials and supplies purchased for COVID-19 emergency response |

## Category

All costs also should be allocated to a *Category*, which is how the City will sort costs according to FEMA’s cost categories, which include the following:

|  |  |  |
| --- | --- | --- |
| Category Code | Category Description | FEMA Category B: Emergency Protective Measures |
| B1a | Mgmt EOC Costs | Emergency Operation Center costs |
| B1b | Mgmt EOC Training | Training specific to the declared event |
| B1c | Mgmt EOC Disinfection | Disinfection of eligible public facilities |
| B1d | Mgmt Technical Assistance | Technical assistance to state, tribal, territorial, or local governments on emergency management and control of immediate threats to public health and safety |
| B2a | Emerg Non Def Med Treatmnt | Non‐deferrable medical treatment of infected persons in a shelter or temporary medical facility |
| B2b | Emerg Related Med Suppl-Srvc | Related medical facility services and supplies |
| B2c | Emerg Temp Facility | Temporary medical facilities and/or enhanced medical/hospital capacity (for treatment when existing facilities are reasonably forecasted to become overloaded in the near term and cannot accommodate the patient load or to quarantine potentially infected persons) |
| B2d | Emerg Special Med Equip | Use of specialized medical equipment |
| B2e | Emerg Waste Disposal | Medical waste disposal |
| B2f | Emerg Medical Transport | Emergency medical transport |
| B3a | Medical Shelter | Medical sheltering (e.g., when existing facilities are reasonably forecasted to become overloaded in the near future and cannot accommodate needs); all sheltering must be conducted in accordance with standards and/or guidance approved by the United States Department of Health and Human Services/Center for Disease Control (CDC) and must be implemented in a manner that incorporates social distancing measures  |
| B3b | Non Congregate Shelter | Non‐congregate medical sheltering is subject to prior approval by FEMA and is limited to that which is reasonable and necessary to address the public health needs of the event, is pursuant to the direction of appropriate public health officials, and does not extend beyond the duration of the Public Health Emergency |
| B4 | Household Pet Shelter | Household pet sheltering and containment actions related to household pets in accordance with CDC guidelines |
| B5 | Purch PPE Consumable Meds | Purchase and distribution of food, water, ice, medicine, and other consumable supplies, to include personal protective equipment and hazardous material suits |
| B6 | Transp Med Supp - People | Movement of supplies and persons |
| B7 | Security and Law Enforcement | Security and law enforcement |
| B8 | Comm Health Safety Info | Communications of general health and safety information to the public |
| B9 | Search and Rescue | Search and rescue to locate and recover members of the population requiring assistance |
| B10 | Reimburse for OT | Reimbursement for state, tribal, territorial, and/or local government force account overtime costs |

## Subcategory

Subcategory is used to map costs to specific locations. Most departments should select “citywide” or “none.” Subcategory codes include:

|  |  |  |
| --- | --- | --- |
| Subcategory Code1 | Subcategory Description | Use When Cost Is . . . |
| None  | No Sites | Not attributable to a single site. Should be used by most departments. |
| ALL | All Sites | Spread across all sites, which includes medical shelters, congregate shelters, non-congregate shelters, and emergency temporary facilities.2 |
| ALLMS | All Medical Shelters | Spread across the medical shelters.2 |
| ALLCS | All Congregate Shelters | Spread across the congregate shelters.2 |
| ALNCS | All Non-Congregate Shelters | Spread across the non-congregate shelters.2  |
| ALETF | All Emergency Temporary Facilities | Spread across the emergency temporary facilities.2 |
| Site 1 | Site 1 | To be allocated to a specific location where Emergency Protective Measures are being performed. If this is the case, select a site. (Due to the sensitive nature of some sites, all sites are listed without addresses. Request address mapping from Cost Recovery if you believe your department should be allocating costs to locations.)2 |
| Site 2 | Site 2 |
| Site 3 | Site 3 |
| Site 4 | Site 4 |
| Site 5 | Site 5 |
| Site 6 | Site 6 |
| Site 7 | Site 7 |
| Site 8 | Site 8 |
| Site 10 | Site 10 |
| Site 11 | Site 11 |
| Site 16 | Site 16 |
| Site 17 | Site 17 |
| Site 23 | Site 23 |
| Site 24 | Site 24 |
| Site 25 | Site 25 |
| Site 28 | Site 28 |
| Site 29 | Site 29 |
| Site 30 | Site 30 |
| Site 31 | Site 31 |
| Site 32 | Site 32 |
| Site 33 | Site 33 |
| Site 101 | Site 101 |
| Site 102 | Site 102 |
| Site 103 | Site 103 |
| Site A | Site A |
| Site B | Site B |
| Site C | Site C |
| Site D | Site D |
| Site F | Site F |
| Site G | Site G |
| Site I  | Site I  |

Notes:

1 Subcategory codes may change based on where medical shelters, congregate shelters, non-congregate shelters, and emergency temporary facilities exist.

2 Only certain departments should use this code. Do not use this code if your department is not responsible for facilities in this category.

1. The *Source Type, Category,* and *Subcategory* fields are purely informational for reporting purposes and do not impact processing. They do not exist on the ledger and have no impact on budgets. [↑](#footnote-ref-2)