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 Cost Recovery Branch (staffed by the Audits Division) is tasked to work with departments to ensure that the City’s costs for the emergency are captured, reimbursable, and supported. The City’s SF Financials is the system of record for that submission, so must be correct.

As the magnitude of this emergency grows, and to maximize reimbursement from FEMA and Cal OES, it is critical that you ensure:

* Employees code all time related to COVID-19 to the appropriate project, incident, project activity, incident activity, and project costing codes in SF People and Pay.
* Employees fill out 214s when applicable.

See new timekeeping and 214 guidance for all COVID-19 coding [here](https://sfcontroller.org/sites/default/files/Documents/Timekeeping%20Activity%20Log%20and%20Management%20Costs%20Guidance_Updated.docx).

# **Time Not Properly Coded for COVID-19 Emergency Response**

Sometimes employees are focused on responding to the emergency and may not appropriately code their time. If this occurs before the period’s payroll closes (the Wednesday after pay period end), please work with your departmental payroll unit to correctly code the time directly in SF People and Pay.[[1]](#footnote-2)

**Abatement.** If this occurs after payroll for the period is processed, departments must abate for the paid time in the general ledger. You must do this as described in [General Ledger: How to Execute and Perform COVID-19 Journal Reclassification](https://sfemployeeportalsupport.sfgov.org/support/solutions/articles/11000054117-general-ledger-how-to-execute-and-perform-covid19-journal-reclassification) (a job aid) if either of the following apply:

* Employee worked on COVID-19 emergency response and should have booked time to COVID-19 but did not.
* Employee booked time to the COVID-19 project and should not have.

## **Correct in the general ledger any pay not coded to the COVID-19 project that should have been.**

**Reclass**. To correctly book time to the COVID-19 project, you must make a reclassification (reclass) to the time paid without any COVID coding on one line. This reclass can be for all time paid that needs adjustment in a pay period. On the next lines, you must make reversals by adding the applicable COVID Project Code[[2]](#footnote-3) and the applicable project activity code to the time paid, by employee, in the pay period. You must enter a reversal for each applicable employee and pay period to facilitate tracing of support for the adjustments to SF People and Pay and 214s.

In the column *Journal Line Description*, you must enter the following for each employee whose time is being adjusted:

* Employee’s 6-digit DSW number
* Pay period end date
* Hours adjusted for the pay period (for example, DSW123456PPE030620WKP80OTP5)

## **Correct in the general ledger pay coded to the COVID-19 project that should not have been.**

To correct time booked to the COVID-19 project that should not have been, you must enter a reclass line for each applicable employee and pay period, with the *Journal Line Description* column coded the same way as above. The reversal line can be an aggregate for the pay period.

## **Further information is required for Cost Recovery.**

You must send to your department’s cost recovery coordinator (in the Controller’s Audits Division) all pay and/or hours being reclassified including compensatory time earned. This must include incident and incident activity codes and project costing codes so that the FEMA/Cal OES submission is accurate. Because incident and incident activity codes and project costing codes are not in the general ledger and compensatory time earned does not have any pay associated with it, you must send to your cost recovery coordinator a breakdown by employee, noting the types of hours and the incident and incident activity codes and project costing codes for each employee’s time (and pay when applicable) that is adjusted to the COVID project OR the paid time that must be moved out of incident and incident activity codes and project costing codes. The Reports and Analytics Labor Distribution Report provides an example of the level of detail your cost recovery coordinator needs. At a minimum, the report must include for each employee whose time is being adjusted:

* DSW number
* First name
* Last name
* Date worked
* Hours worked (broken down by type of hours, such as OTP, CTE, WKP, etc.)
* Compensation Rate
* New project, project activity, incident and incident activity codes, and project costing codes that should have been charged to each type of hours (or removal of these codes if moving the employee’s pay out of the project)
* Whether a 214 was submitted

Please provide this report (in Excel) to your department’s cost recovery coordinator for the pay period for which adjustments were made. See [here](https://sfcontroller.org/sites/default/files/Documents/Personnel%20Cost%20COVID%20Coding%20Adjustments%20%20-%20Template.xlsx) for a template your department can use.

## **Report time coded to wrong incident activity codes or project costing codes within the COVID-19 project to your cost recovery coordinator.**

If an employee booked their time to the wrong incident activity code or project costing codes, no adjustments can be made in the system at this time as the general ledger does not contain incident or incident activity codes or project costing codes. However, cost recovery still needs to know when time should be booked to a different incident activity code or project costing code for the submissions to FEMA/Cal OES. Therefore, follow the instructions above under “Further required information for Cost Recovery” and also note what incident and incident activity codes or project costing codes had previously been charged for the employee. This can be included with the information reported above or provided separately to your department’s cost recovery coordinator for the pay period for which adjustments were made.

Cost Recovery sincerely thanks you and your department for fulfilling your critical role in making the City’s emergency response successful.

1. If changes to hours must be made that affect pay or accruals (not just project coding for those hours) after payroll for the period closes, please have your payroll unit follow the typical problem description form (PDF) process with the Controller’s Office Payroll Division. [↑](#footnote-ref-2)
2. See Appendix C of new timekeeping and 214 guidance for a list of all applicable COVID project codes [here](https://sfcontroller.org/sites/default/files/Documents/Timekeeping%20Activity%20Log%20and%20Management%20Costs%20Guidance_Updated.docx). [↑](#footnote-ref-3)