**Effective September 15, 2020 ongoing**

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.

# Revised Required Coding for COVID-19 Emergency Response Purchases

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 enter the following in SF Procurement for all COVID-19 emergency response purchases based on FEMA’s revised guidance effective September 15, 2020:[[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 | Operation of Emergency Operations Centers to direct and coordinate resources and response activities for COVID-19 declarations. |
|  | Emergency Medical Care | All B2 codes are for medical care, in accordance with COVID-19 specific policy or subsequent updates. |
| 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 |
| B3b | Non-Congregate Shelter | Non-congregate medical sheltering, in accordance with COVID-19 specific policy or subsequent updates. |
| B5a | PPE Purchase & Storage | Purchase and distribution of Personal Protective Equipment (PPE) that is directly related to the performance of otherwise eligible emergency work, or is provided to healthcare workers, patients with confirmed or suspected COVID-19 infection, and first responders.   * Funding for stockpiling a supply of eligible PPE is limited to a supply that is projected for up to 60 days from date of purchase. * Funding for storing eligible PPE is limited to what is necessary to store projected 60-day PPE supply. |
| B5c | Food Purchase and Distribution | Purchase and distribution of food, in accordance with COVID-19 specific policy or subsequent updates. |
| B8 | Comm Health Safety Info | Communications to disseminate public information regarding health and safety measures and provide warnings about risks and hazards. |
| B11 | Casualty management | Mass casualty management, including storage of human remains and mass mortuary services, as necessary to manage fatalities caused by COVID-19. |
| **IMPORTANT:** The activities below are only eligible for FEMA reimbursement when necessary to perform otherwise eligible emergency work listed above: | | |
| B1b | Training & Tech Assistance | Training and technical assistance specific to the declared event. |
| B1c | Disinfection and supplies | Disinfection, in accordance with CDC guidance, in facilities where eligible emergency work is performed, including purchase and provision of necessary supplies and equipment, and in excess of current operating costs. |
| B2g | Temperature Scanning | Temperature scanning, including purchase and distribution of hand-held temperature measuring devices and associated supplies, in facilities where eligible emergency work is performed. |
| B5b | Purch & Distr of Face Masks | Purchase and distribution of face masks, including cloth facial coverings, provided to persons conducting eligible emergency work and/or in facilities where eligible emergency work is performed. |
| B6 | Transp Med Supp - People | Movement of equipment and supplies, including transportation and storage. |
| B7 | Security and Law Enforcement | Law enforcement and security. |
| B12 | Barriers & Plexiglass | Acquisition and installation of temporary physical barriers, such as plexiglass barriers, in facilities where eligible emergency work is conducted. |

With vaccination efforts underway, if your department is involved in vaccination work, please use the following Category Codes:

|  |  |  |
| --- | --- | --- |
| **Category Code** | **Category Description** | **FEMA Category B: Emergency Protective Measures** |
| B13a | Vaccine Strategy and Planning | Work and associated costs to support the distribution and administration of COVID-19 vaccines. |
| B13b | Vaccine Storage and Handling |
| B13c | Vaccine Transportation and Distribution |
| B13d | Vaccine Administration |
| B13e | Vaccine Facilities Costs |

## Subcategory

Subcategory is used to map costs to specific locations for public health and sheltering. FEMA may ask for site specific information for sheltering, testing, and medical care sites, so this helps us track that. Subcategory codes include:

|  |  |  |
| --- | --- | --- |
| Subcategory Code1 | Subcategory Description | Use When Cost Is . . . |
| NA | Not Applicable | Not attributable to specific locations for public health or sheltering. Should be used by most departments. |
| ALL | All Sites | Spread across all sites, which includes medical shelters, non-congregate shelters, and emergency temporary facilities.2 |
| ALLMS | All Medical Shelters | Spread across the medical 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 |
| Sites 1, 2, 3….. | Sites 1, 2, 3…. | 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, sites are listed without addresses. Request address mapping from Cost Recovery if you believe your department should be allocating costs to locations.)2 |
| Sites A, B, C… | Sites A, B, C… |
| Sites 101, 102… | Sites 101, 102… |

Notes:

1 Subcategory codes may change based on where medical 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)