



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO


Ben Rosenfield
Controller

Todd Rydstrom
Deputy Controller

MEMORANDUM

TO: All Department CFOs, DPOs, and Payroll Supervisors

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

FROM: Todd Rydstrom, Deputy Controller 

DATE: September 17, 2019

SUBJECT: Local Emergencies – Accounting for Personnel & Non-Personnel Costs

For FY 2019-20, the Controller's Office is issuing instructions to departments regarding requirements to account for time, labor, and other costs in response to incidents for which costs are potentially recoverable through State and Federal disaster assistance funding, insurance, or litigation.¹ For this purpose, **pre-populated Project Codes and Incident Codes are provided below.**

Please contact us if you have questions.

Cost Accounting – Personnel & Non-Personnel Costs

Projects & Descriptions

The following Projects are pre-populated in the City's financial system to ensure downstream cost recovery reporting with minimal departmental effort. Costs must be segregated by Activity (see below), based on the FEMA Categories of Public Assistance (PA) for Emergency Work. The Controller's Office will assign the project(s) following the occurrence of an incident. The project Description(s) will be modified at the time of the incident to reflect the name of the incident. The following definitions apply:

- **Citywide Incident** – Local Emergency declared by the Mayor, or any other incident occurring within San Francisco in which cost recovery is anticipated.
- **Emergency @ SFO** – Any incident at SFO for which cost recovery is anticipated.
- **Emergency @ PUC** – Any incident on PUC property outside of San Francisco² for which cost recovery is anticipated.

¹ These provisions apply to incidents occurring in the City's geographic jurisdiction. For instructions regarding accounting for costs associated with mutual aid deployments to assist other communities outside of the City's jurisdiction, refer to the memorandum *Mutual Aid Deployments – Accounting for Personnel & Non-Personnel Costs*.

² i. e., in Alameda, Mariposa, San Mateo, San Joaquin, Santa Clara, Stanislaus, or Tuolumne Counties.

Project Codes, Pre-Populated:

Project Code	Description	Geographic Scope	Project Type
10032729	Citywide Incident A	San Francisco	RCVY
10033788	Citywide Incident B		
10035165	Citywide Incident C		
10035166	Citywide Incident D		
10035167	Citywide Incident E		
10033789	Emergency @ SFO	SFO	
10033790	Emergency @ PUC	PUC properties outside of San Francisco	

Project Description(s), Example Modified:

Earthquake with regional impact:

- Citywide Incident:** 1989 Loma Prieta Earthquake
- Emergency @ SFO:** 1989 Loma Priety Earthq (SFO)
- Emergency @ PUC:** 1989 Loma Prieta Earthq (PUC)

Gas explosion in San Francisco:

- Citywide Incident:** Geary Blvd. Gas Explosion

Air crash at SFO:

- Emergency @ SFO:** 2013 Asiana Air crash (SFO)

Wildland fire on PUC property outside of San Francisco:

- Emergency @ PUC:** 2013 Rim Fire (PUC)

Project Activities:

The following are standard for all Recovery (RCVY) Projects:

- Project Activity:** 0001 – Emergency Protective Measures
- 0002 – Debris Removal

Funding Source:

Departments shall use their own operating funds unless otherwise directed by the Controller’s Office.

Timekeeping – Personnel Costs

To automate cost recovery efforts Citywide, time and labor assigned to emergency response activities must be properly coded as provided below and charged to the specified Project prior to payroll close. (This will to minimize additional accounting effort for departmental staff.)

Incident Codes & Incident Activity Codes

The attached SF Prepared *Timekeeping Job Aid: Local Emergencies* provides procedures for charging time by using the specified Incident Code and selecting from the Incident Activity Code(s) that best describes the work performed. (Procedures apply to both SF People & Pay and Time Interface departments.) The Controller's Office will assign the Incident Code(s) once notified of the incident, and will promptly modify the Incident Code Description. Once modified, Incident Code Descriptions and Project Descriptions will be identical.

The following Incident Codes are pre-populated in SF People & Pay, and are available for upload to Time Interface departments that are set up to send these fields through their interface files.

FY 2019-20 Incident Codes, Pre-Populated (201920XXXX)

Incident Code	Description
201920000A	Citywide Incident A
201920000B	Citywide Incident B
201920000C	Citywide Incident C
201920000D	Citywide Incident D
201920000E	Citywide Incident E
201920AIRA	Emergency @ SFO
201920PUCA	Emergency @ PUC
201920XXXXA	Departmental Emergency

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

ICS Forms

The following forms are required to account for time and labor provided by City employees, mutual aid personnel, and City-affiliated volunteers during a State of Emergency declared by the Mayor.

ICS 214 – Activity Logs

A detailed account of work activities performed by personnel must be accounted for using [ICS 214 – Activity Logs](#). Complete one ICS 214 – Activity Log per responder for each Operational Period (or workshift). Alternatively, a supervisor may complete a single ICS 214 – Activity Log on behalf of the team supervised for the Operational Period (or workshift). ICS 214 – Activity Logs prepared electronically or on paper are acceptable. Completed ICS 214 – Activity Logs must be signed by the Preparer; electronic signatures are acceptable.

ICS 211 – Check-in Lists

Personnel reporting to the Emergency Operations Center (EOC), a Department Operations Center (DOC), designated disaster shelter, commodity point of distribution, pharmaceutical point of dispensing,

or other disaster work site must complete an ICS 211 P – Check-in List (Sign-in Sheet, Personnel) by signing in and out at the beginning and end of each assigned work shift (see attached; a similar sign-in sheet with official City, department, or program logo is also acceptable). Use of an [ICS 211 – Check-in List](#) in conjunction with ICS 214 – Activity Logs is also an acceptable method of checking in personnel.

Payroll & Personnel Policies

All City employees are designated [Disaster Service Workers](#) (DSWs) under State and local law. The City’s Charter, Administrative Code, Civil Service Rules, and Memoranda of Understanding (MOUs) contain employee payroll and personnel provisions. These provisions will not change during a disaster or emergency unless conditions make adjustments necessary. DHR’s [Payroll and Personnel Policies during Emergencies and Disasters](#) memorandum provides information on DSW responsibilities and when employee payroll and personnel provisions could change in a disaster or emergency.

Purchasing

The attached SF Prepared *Financial Authorizations Job Aid* provides special provisions of the Charter, Administrative Code, Annual Appropriation Ordinance, and Accounting Policies and Procedures that apply in certain emergency situations.

Chapter 21 – Commodities, Professional, & General Services

During a State of Emergency declared by the Mayor, contracts for commodities and services may be executed by the City’s Chief Purchaser, or entered into directly with Department Head authorization, so long as they do not to exceed \$100,000. Departments must attempt to obtain three bids.

Additionally, during a State of Emergency, departments may be required to incur unbudgeted expenditures to meet disaster response requirements. Such purchases should generally be expended by the following departments, which operate a Department Operations Center (DOC), according to specified roles provided in the City’s *Emergency Response Plan*.

DOC Departments³

AIR	DEM	GSA/ADM	PUC
CON	DPH	HSA	REC
DBI	DPW	MTA	SHF
DHR	FIR	PRT	TIS

Funding Source

Departments shall use their own operating funds for purchases unless otherwise directed by the Controller’s Office. When escalating requests for materials, equipment, or contracted services to the EOC, please include your Chartfields (Account, Fund, Dept., Authority, Agency Use) to assist in expediting any necessary purchases on your department’s behalf).

³ Including DEM as EOC lead.

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 expense reporting requirements. Cardholders must retain receipts and complete an expense report following P-Card use. The attached Job Aid, Create Expense Report, provides instruction for submitting expense reports in SF People & Pay.

To request an emergency P-Card credit limit increase, the P-Card Program Coordinator should contact the department’s designated Fund Accountant or the Controller’s Office 24/7 Emergency Assistance contact. 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 maximize versatility of methods of payment in an emergency, and to minimize out-of-pocket expenses carried by employees. We recommend the issuance of P-Cards to new cardholders for this purpose be limited to pre-identified managers, supervisors, or critical staff who are likely to require them in emergencies (e. g., DOC Finance and Administration Section Chief, fleet manager, field supervisor, or fuel truck driver).

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

Recovery

When evaluating a Governor’s request for a Major Disaster declaration by the President, and recommending authorization of its PA program, FEMA will evaluate the estimated cost of the assistance, localized impacts, insurance coverage, and other factors. In general, the following dollar thresholds apply for response-related costs and public infrastructure losses. Both County and Statewide thresholds generally must be met to receive FEMA PA; however, State PA under the California Disaster Assistance Act (CDA) may be authorized at lower thresholds.

PA Thresholds, as of October 1, 2018

Geographic Area	Estimated Loss ⁴
San Francisco County	\$3,338,892
Statewide	\$59,335,568

Initial Damage Estimate

To be considered for State and Federal disaster assistance, the City must submit an Initial Damage Estimate (IDE), generally within 72 hours of the occurrence of an incident. In such instances, DOC departments will be required to submit loss estimates within 48 hours, following notification by the Controller’s Office. We will use the figures you report – in combination with situational information provided by the EOC, and loss modelling tools – to prepare and submit a Citywide IDE.

⁴ Based on U. S. Census 2018 adjusted figures and FEMA’s 2019 Statewide and Countywide per capita indicators of \$1.50 and \$3.78, respectively.

List of Projects

Following preparation and submission of the IDE, your department may be directed to prepare a List of Projects (see attached) by itemizing response-related costs and any infrastructure losses. Infrastructure losses should be itemized by facility, and segregated according to the FEMA Categories of PA.

FEMA Categories of PA

Emergency Work	A – Debris Removal
	B – Emergency Protective Measures
Permanent Work	C – Roads & Bridges
	D – Water Control Facilities
	E – Public Buildings & Equipment
	F – Utilities
	G – Parks, Recreational & Other Facilities

Damage Assessment

When conducting damage assessment, including photodocumentation, be sure conditions are safe, and that doing so will not in any way interfere with emergency response. (Proper training, personal protective equipment, and safety briefings will be mandatory.) For each damaged facility, determine if the status of the facility is:

- Destroyed
- Major Damage
- Minor Damage
- Affected
- Unaffected

For more information, refer to FEMA's [Damage Assessment Operations Manual](#).

Photodocumentation

Digital photodocumentation of damage is required; photos must be geotagged. Various downloadable apps for smartphones and tablets are available at limited cost.

Cost Recovery Claims & Pre-Audit

Following initial response to the incident, and once costs, time, labor, and employee expenses have been accounted for, the Controller's Office will provide assistance to departments in preparing summary and detail cost documentation for cost recovery purposes. Records will be subject to review by Audits prior to our submission of your cost reimbursement requests to Cal OES and FEMA.

Following are the City's Authorized Agents, as designated by Resolution, to execute agreements concerning State and Federal disaster assistance funding.

Authorized Agents

Position	Name
Executive Director of DEM	Mary Ellen Carroll
Controller	Ben Rosenfield
Deputy Controller	Todd Rydstrom

Record Retention

All records related to State and Federal disaster assistance funding must be retained for three years following the date of closeout of the disaster.

Activation & Notification

When the severity of an incident requires an escalated activation of the City's EOC, DEM notifies Disaster Preparedness Coordinators and Department Heads. **The Controller's Office will notify departments in the event we are instructing you to account for personnel and non-personnel costs** in response to the incident. To help us reach you in an emergency, please be sure your contact information is up-to-date in [Employee Self Service](#).

Attachments:

- *Timekeeping Job Aid: Local Emergencies, Version 2.0*
- ICS 211-P – Check-in List (Sign-in Sheet)
- ICS 214 – Activity Log
- *Financial Authorizations, Version 2.0*
- Initial Damage Estimate Survey
- List of Projects

Contact Us:

If you have additional questions or require assistance, please contact the Controller's Office, 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.Beetz@sfgov.org

User Support:

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

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

For **EOC Finance & Administration Section and Controller's Office DOC (upon activation)**, see Appendix A.

APPENDIX A – SUPPLEMENTAL CONTACT INFORMATION

Upon activation of the EOC or Controller’s Office DOC, the following contact information⁵ may apply.

Policy Group (1011 Turk Street)

Position	Digital Phone	METS
Controller (or designee)	415-554-7500	Ext. 4083

EOC (1011 Turk Street)

Position	Digital Phone	METS
Finance & Administration Section Chief (Controller’s Office Emergency Management)	415-558-2788	Ext. 7777

Controller’s Office DOC (City Hall, Room 305)

Position	Digital Phone	METS
DOC Manager (Deputy Controller or designee)	415-554-5710	Ext. 4083
Accounting Branch Director (Director of AOSD or designee)	415-554-5707	Ext. 4097
Payroll Branch Director (Director of Payroll or designee)	415-554-5708	
Systems Branch Director (Director of Systems or designee)	415-554-5709	
Cost Recovery Branch Director (Director of Audits or designee)	415-554-5717	
Conference Phone 1	415-554-5894	N/A
Conference Phone 2	415-554-5952	

⁵To dial a Mayor’s Emergency Telephone System (METS) phone from another METS phone, dial the four-digit METS extension.

To dial a METS phone from a City landline with a “558” prefix, (1) dial 108, (2) wait for the dial tone, and (3) dial the four-digit METS extension.

To dial a METS phone from any other phone, (1) dial 552-9178, (2) wait for the dial tone, (3) dial the four-digit METS extension.