The program title for FEMA funding is: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

The Catalog of Domestic Assistance (CFDA) number is: 97.036

Note: All program titles and CFDA numbers may be obtained at: <https://beta.sam.gov/>

Fundingfor FEMA projects consist of: 75.00% Federal Share

12.50% State Share

12.50% County Matching

100.00% Total Project Amount

FEMA awards are made based upon a Project Worksheet (PW) which details the eligible scope of work and cost estimate. Projects are classified as large or small projects according to the cost of the eligible work for the individual project. Section 422 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42, USC 5189 prescribes that small project grants under the PA program be adjusted annually to reflect changes in the Consumer Price Index (CPI) for All Urban Consumers, published by the Department of Labor. **Projects with costs that equal or exceed this threshold are large projects; projects that cost less than the threshold are small projects.** The threshold is adjusted each October to reflect changes in the CPI. **The date the disaster is declared by the President determines the threshold in use for that project.**

The following table shows the threshold for fiscal years 2016 through 2019:

|  |  |
| --- | --- |
| **Threshold** | **Applicable Period** |
| $121,800 | October 1, 2015 - September 30, 2016 |
| $123,100 | October 1, 2016 - September 30, 2017 |
| $125,500 | October 1, 2017 - September 30, 2018 |
| $128,900 | October 1, 2018 - September 30, 2019 |

Project thresholds for fiscal years 2015 through 2017 are listed in the 2019 Compliance Supplement. An updated listing that includes fiscal years 2018 and 2019 can be found on FEMA’s website at the following link:

[**https://www.fema.gov/public-assistance-indicator-and-project-thresholds**](https://www.fema.gov/public-assistance-indicator-and-project-thresholds)

**Small Projects**

* Small project funding is based on estimated costs, if actual costs are not yet available. Payment is final, made on the basis of the initial approved amount, whether estimated or actual. Project worksheets are not revised unless there are gross errors, omissions, or changes in scope; this occurs very rarely. Payment for small projects is made at the time of project approval on the basis of the estimate or actual costs. The funding for individual small projects is fixed, regardless of the final costs incurred. If the actual cost is less than the estimated cost on the PW and the scope of work is completed, FEMA will not ask for a refund. Similarly, FEMA generally will not provide additional funding when actual costs exceed the PW estimate. However, an appeal may be submitted to FEMA for additional funding if significant overruns occur.

**Large Projects**

* Large projects are funded on documented actual costs. Work is typically not complete at the time of project approval. Therefore, FEMA will obligate grants based on an estimated cost. If changes to the scope of work are foreseen or identified during the performance of the work or during construction it is realized that the initial estimate is too low, the applicant should request an increase in funds as soon as the need becomes apparent. As large projects are completed, actual eligible costs are reconciled against actual costs. Upon completion, the applicant must submit documentation to account for all incurred costs to the grantee. Once the FEMA review is completed FEMA determines whether funds should be obligated or deobligated.

Project Costsinclude **Material**, **Labor** and **Equipment** and must be thoroughly documented.

**Materials** may be documented using the Materials Summary Record (FEMA Form 90-124). The Materials Summary Record is then verified to Purchase Orders, Invoices, Transfer Documents and any other supporting documentation to determine that expenditures were for this project and complied with County Purchasing Procedures.

**Labor** is documented using the Force Account Labor Summary (FEMA Form 009-0-123). This summary is then verified to payroll information such as timesheets, FEMA’s Benefits Calculation Worksheet(s), and the following FEMA labor policies:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Regular Employee (Full-Time, Part-Time, Seasonal)** | | | | | | | | | |
| **Type of Work** | | | **Category** | | **Is Straight-time**  **Costs Allowed** | | **Is Overtime Costs Allowed** | |
| Emergency - Debris removal | | | A | | **No** | | Yes | |
| Emergency - Emergency Protective measures | | | B | | **No** | | Yes | |
| Permanent - Roads/bridges | | | C | | Yes | | Yes | |
| Permanent - Water control facilities | | | D | | Yes | | Yes | |
| Permanent - Buildings/equipment | | | E | | Yes | | Yes | |
| Permanent - Utilities | | | F | | Yes | | Yes | |
| Permanent - Parks, recreational, & other facilities | | | G | | Yes | | Yes | |
|  |  | |  | |  | |
| **Temporary Employee (Hired to Perform Disaster Work)** | | | | | | | | | |
| **Type of Work** | | | **Category** | | **Is Straight-Time**  **Costs Allowed** | | **Is Overtime Costs Allowed** | |
| Emergency - Debris removal | | | A | | Yes | | Yes | |
| Emergency - Emergency Protective measures | | | B | | Yes | | Yes | |
| Permanent - Roads/bridges | | | C | | Yes | | Yes | |
| Permanent - Water control facilities | | | D | | Yes | | Yes | |
| Permanent - Buildings/equipment | | | E | | Yes | | Yes | |
| Permanent - Utilities | | | F | | Yes | | Yes | |
| Permanent - Parks, recreational, & other facilities | | | G | | Yes | | Yes | |

**Equipment** is documented using the Force Account Equipment Summary (FEMA Form 009-0-127). This summary is then verified to FEMA’s Schedule of Equipment Rates to ensure that the correct rates are used, compared to the Force Account Labor Summary to ensure that equipment use hours are consistent with labor hours, and compared to the county inventory records to verify the County has the type of equipment used.

FEMA’s Schedule of Equipment Rates can be found at: [www.fema.gov/schedule-equipment-rates](http://www.fema.gov/schedule-equipment-rates)

Note: The Schedule of Equipment Rates change periodically. Verify that the correct schedule is in use for each disaster.

**Registers**

The following registers are used to compile federal FEMA expenditures to be reported on the County’s Schedule of Expenditures of Federal Awards (SEFA) and are available on the OSAI website:

**PW Register:** A Project Worksheet (PW) Register should be kept for each project worksheet to identify what is expended and when. The information required for the PW Register can be found on the Daily Activity Reports, Force Account Summaries, and the project worksheet itself. Once the project is complete, the expenditures documented on the PW Register should be transferred to the Disaster Register.

**Disaster Register:** The Disaster Register lists PWs by disaster. A separate register should be kept for each disaster. In addition to the expenditures transferred from the PW Registers, information (receipt date, receipt number, amount received) regarding the federal share received from OEM should also be documented on the Disaster Register.

At the end of each fiscal year, all completed Disaster Register(s) should be turned in to the designated SEFA preparer. The SEFA preparer will then total expenditures and receipts for each district by disaster and transfer that information to the SEFA.

**\*IMPORTANT!** Expenditures should not be included on the SEFA if the PW has not been approved by FEMA. For example: A disaster occurs in May 2019. Emergency work (debris removal, emergency protective measures) begins at that time. The PWs for that disaster are not approved until September 2019. The expenditures related to the work performed in May and June should not be included on the FYE 6/30/19 SEFA, but instead should be recorded on the following fiscal year’s SEFA (the same fiscal year in which the PWs were approved).