

OFFICE OF THE SECRETARY  
CORRESPONDENCE CONTROL TICKET

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**AFFILIATION:** HSC  
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**NOTES:**

**FILE LOCATION:** ADAMS

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# Homeland Security

March 10, 2009

MEMORANDUM FOR: Chief Financial Officers

FROM: Peggy Sherry *P. Sherry*  
Acting Chief Financial Officer

SUBJECT: Accounting Guidance for  
FEMA Mission Assignments

This memorandum provides guidance for those agencies incurring costs under Mission Assignments (MA) issued by the Federal Emergency Management Agency (FEMA), Department of Homeland Security, to support disaster relief.

The Financial Management Support Annex of the National Response Framework provides basic financial management guidance for all departments and agencies providing assistance in response to major disasters or emergencies declared by the President under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act) (Pub. L. No. 93-288, as amended, 42 USC 5121 et seq.). Pursuant to emergency declarations, the Disaster Relief Fund (DRF), administered and overseen by FEMA, may be made available by FEMA to reimburse cooperating departments and agencies for funds expended and costs incurred in support of response efforts.

FEMA provides a Mission Assignment (MA) in anticipation of, or in response to, a Presidential disaster declaration to assign Federal agencies to provide goods and/or services pursuant to a declaration under the Stafford Act and the National Response Framework. Complying agencies should have blanket reimbursable authority or must submit to OMB on the SF-132 an annual estimate of the amount of reimbursable authority required. In accepting assignments, the complying agencies must use management controls, policies and procedures to ensure that 1) programs achieve their intended results; 2) resources are used consistent with agency missions; 3) programs and resources are protected from waste, fraud and mismanagement; 4) laws and regulations are followed; and 5) reliable and timely information is obtained, maintained, reported, and used for decision making.

If you have any questions concerning this guidance please contact Larry Bedker, Director, Office of Financial Management, at (202) 447-5216.

Attachment

## Accounting Guidance for FEMA Mission Assignments

### *Reimbursable Transactions*

Complying agencies must maintain proper supporting documentation for all obligations, outlays, and costs incurred to carry out the terms of the assignment. Supporting documentation must be maintained in a manner necessary to accommodate independent audit and review. Reimbursements are to be processed against the FEMA Finance Center Agency Location Code (ALC) using Treasury Intra-governmental Payment and Collection (IPAC) system. **All reimbursements and advances processed via IPAC must be supported by adequate documentation supporting expenditures claimed as reimbursable.** The FEMA DRF ALC is 70-07-0002.

Additional details on the MA process, including reimbursement and billing information, can be found at [www.fema.gov/government/business.shtm](http://www.fema.gov/government/business.shtm).

All existing accounting, budgetary rules, and scenarios for inter/intra-agency agreements/reimbursable agreements (i.e., receivables/payables and undelivered/unfilled orders) apply to MA processing. Agencies should refer to:

- OMB Circular A-11, *Preparation, Submission and Execution of the Budget Report on Budgetary Execution and Budgetary Resources (Revised Section 130)* at:  
[http://www.whitehouse.gov/omb/circulars\\_all\\_current\\_year\\_all\\_toc/](http://www.whitehouse.gov/omb/circulars_all_current_year_all_toc/)
- USSGL general accounting transactions and scenarios at:  
<http://www.fms.treas.gov/ussgl/>;
- USSGL specific accounting scenarios for reimbursable activity at:  
[http://www.fms.treas.gov/ussgl/approved\\_scenarios/index.html#reimbursable](http://www.fms.treas.gov/ussgl/approved_scenarios/index.html#reimbursable;);
- Intragovernmental Business Rules at:  
[www.fms.treas.gov/TFM/vol1/07-03.pdf](http://www.fms.treas.gov/TFM/vol1/07-03.pdf); and
- Federal Intragovernmental Transactions Accounting Policies Guide (APG) Fiscal Year 2008 at:  
<http://www.fms.treas.gov/factsi/manuals/APG-final-08-15-08.doc>.

### *Quarterly and Year-end Accruals and Coordination with FEMA*

Complying agencies should make every effort to process reimbursements through IPAC by the end of each month in accordance with Treasury IPAC guidelines. Complying agencies must also provide FEMA with quarterly and year-end estimates of the agency's unbilled receivables for costs to be billed against its FEMA MA assignment(s), if any, as of the end of each quarter. Estimates of unbilled receivables must also be submitted as of year end. **Such notification must be provided to the FEMA Finance Center not later than the second working day after the end of the quarter to afford FEMA time for adjustment and recording to the FEMA DRF.**

When the MA is complete, please submit a final bill stating that the MA is complete and there will not be any additional bills and request that the MA be closed.

All notifications and communications involving MAs should be directed to the FEMA Finance Center, to the attention of Tracey Oyler at (540) 542-7406 or via e-mail to: [FEMA-Disaster-Federal-Agencies-Payment@fema.gov](mailto:FEMA-Disaster-Federal-Agencies-Payment@fema.gov).

Response activities in the aftermath of a disaster require strong financial involvement to facilitate communications and record keeping across all participating Federal agencies. The CFOs of all NRF agencies should provide a prime contact for financial management matters as well as an additional contact for MA matters to Mike Ralph, Department of Homeland Security, by March 27, 2009 at (202) 447-5796 or e-mail at [Michael.Ralph@dhs.gov](mailto:Michael.Ralph@dhs.gov).

#### *Advances*

Advances are generally not authorized by FEMA but may be necessary if cooperating agencies do not have sufficient cash reserves to sustain MA disbursements. Agencies should follow Circular A-11 Section 20.11 ("What do I need to know about advances?") located at

[http://www.whitehouse.gov/omb/assets/omb/circulars/a11/current\\_year/s20.pdf](http://www.whitehouse.gov/omb/assets/omb/circulars/a11/current_year/s20.pdf).

Additional guidance on the Stafford Act can be found at

<http://www.fema.gov/about/stafact.shtm>.

FEMA will work closely with agencies to provide advances where necessary. Where an advance is authorized by FEMA, the complying agency must provide monthly to FEMA an accounting of the amount of the balance of the advance using FEMA's MA Progress Report at <http://www.fema.gov/government/business.shtm>. **Such reporting must be provided to the FEMA Finance Center by the second working day after each month's end to afford time for FEMA's adjustment and recordings to the DRF.**