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## Remsburg, Kristy

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**From:** Frazier, Jacqueline [Jacqueline.Frazier@HQ.DHS.GOV]  
**Sent:** Monday, July 23, 2012 3:44 PM  
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DOTExecSec@dot.gov; DOSExecSec@state.gov; TREASExecSec@do.treas.gov;  
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**Cc:** Davis, Tanisha (CTR); CFO EXEC SEC  
**Subject:** Accounting Guidance for FEMA Mission Assignments  
**Attachments:** Accounting Guidance for FEMA Mission Assignments.pdf; Accounting Guidance  
attachment.pdf

All,

Please review the attached Accounting Guidance for FEMA Mission Assignments and handle appropriately. If you have any questions, please contact Brandy Partlow at 540 542-7360.


Thank you,

*Jacqueline Frazier*  
*Office of the Chief Financial Officer*  
*Executive Secretariat*  
*7th & D Streets, SW*  
*Washington, DC 20528*  
*(202) 447-5178*



# Homeland Security

JUL 23 2012

MEMORANDUM FOR: Distribution  
FROM:   
Peggy Sherry  
Chief Financial Officer  
SUBJECT: Accounting Guidance for FEMA Mission Assignments

This is a reminder that agencies incurring costs under mission assignments (MA) issued by the Federal Emergency Management Agency (FEMA) to support disaster relief activities must follow the attached accounting guidance and provide timely, accurate year-end responses as defined in the guidance.

FEMA may use an MA document to direct federal agencies to provide goods and/or services pursuant to a declaration under the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*. FEMA may reimburse those agencies receiving MAs for costs incurred responding to declared disasters or emergencies declared by the President under the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*.

Upon accepting an MA from FEMA, agencies should have blanket reimbursable authority or should submit an annual estimate of the amount of reimbursable authority required to carry out their responsibilities under an MA to the Office of Management and Budget on the SF-132.

Agencies must use management controls, policies, and procedures to ensure—

- Programs achieve their intended results;
- Tasks undertaken are consistent with agency missions;
- Programs and resources are protected from waste, fraud, and mismanagement;
- Laws and regulations are followed; and
- Reliable and timely information is obtained, maintained, reported, and used for making decisions.

Please verify that your agency is monitoring all contract performance through the contracting officer's representatives to ensure fulfillment of contract requirements in terms of quality, quantity, schedule, and cost/price. I ask that you also verify controls are in place to ensure no invoices are paid without adequate supporting documentation for receipt and acceptance of goods or services.

Thank you for your assistance and cooperation with this critical initiative. Should you have any general questions, please contact Larry Bedker, Director of Financial Management at (202) 447-5216 or [Larry.Bedker@dhs.gov](mailto:Larry.Bedker@dhs.gov). If you have any questions regarding the attachment, please contact Brandy Partlow at (540) 542-7360 or [brandy.partlow@dhs.gov](mailto:brandy.partlow@dhs.gov).

Attachment

Distribution:

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Chief Financial Officer, Office of Personnel Management  
Chief Financial Officer, Small Business Administration  
Chief Financial Officer, Social Security Administration

## Accounting Guidance for Disaster Relief Fund (DRF) Transactions

### *Reimbursable Transactions*

Reimbursements are processed against the FEMA agency location code (ALC) using the Treasury Intra-governmental Payment and Collection (IPAC) system. The FEMA DRF ALC is 70-07-0002.

Complying agencies must maintain proper supporting documentation for all obligations, outlays, and costs incurred to carry out the terms of the assignment. All reimbursements and advances processed via IPAC must be supported by adequate documentation to verify that expenditures are reimbursable. All documentation must be maintained to accommodate independent audit review.

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

All existing accounting, budgetary rules, and scenarios for inter- and intra-agency agreements and reimbursable agreements (e.g., receivables/payables and undelivered/unfilled orders) apply. For additional guidance, 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)  
[http://www.whitehouse.gov/omb/circulars\\_a11\\_current\\_year\\_a11\\_toc](http://www.whitehouse.gov/omb/circulars_a11_current_year_a11_toc)
- U.S. Standard General Ledger (USSGL) general accounting transactions and scenarios  
<http://www.fms.treas.gov/ussgl>
- USSGL specific accounting scenarios for reimbursable activity  
[http://www.fms.treas.gov/ussgl/approved\\_scenarios/index.html#reimbursable](http://www.fms.treas.gov/ussgl/approved_scenarios/index.html#reimbursable)
- Federal Intragovernmental Transactions Accounting Policies Guide (APG) Fiscal Year 2010  
[http://www.fms.treas.gov/factsi/manuals/apg\\_fy10.pdf](http://www.fms.treas.gov/factsi/manuals/apg_fy10.pdf)

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

Complying agencies should make every effort to process reimbursements through IPAC by no later than September 21, 2012, for costs incurred. Complying agencies must provide FEMA with a year-end estimate of the agency's unbilled receivables for costs to be billed against its FEMA mission assignments, if any, as of September 30, 2012. Such notification should be provided to the FEMA Finance Center not later than October 5, 2012, to afford time for adjustment and recording to the FEMA DRF. When the MA is complete and there will not be any additional bills and request the MA be closed.

Accrual information should be sent to [Tracey.Oyler@dhs.gov](mailto:Tracey.Oyler@dhs.gov), at (504) 504-1776 and [Marcus.Robinson@dhs.gov](mailto:Marcus.Robinson@dhs.gov), at (540) 504-1607 with a copy to [FEMA-Disaster-MA-ULO@fema.gov](mailto:FEMA-Disaster-MA-ULO@fema.gov). Questions regarding MA reconciliation and status should be directed to the FEMA Finance Center, attention [Brandy.Partlow@dhs.gov](mailto:Brandy.Partlow@dhs.gov), at (540) 504-1775 or via email to: [FEMA-Disaster-MA-ULO@fema.gov](mailto:FEMA-Disaster-MA-ULO@fema.gov).

Response activities in the aftermath of a disaster require strong financial involvement to facilitate communications and recordkeeping across all participating Federal agencies. The CFO of all National Response Framework (NRF) agencies should provide a primary contact for financial management matters as well as an additional contact for MA matters to Larry Bedker, Director, Office of Financial Management, at (202) 447-5216 or [Larry.Bedker@dhs.gov](mailto:Larry.Bedker@dhs.gov).

### *Advances*

Advances are generally not authorized by FEMA but may be necessary if complying agencies do not have sufficient cash reserves to sustain MA disbursements prior to September 30, 2012, for year-end. Agencies should follow Circular A-11 Section 20.11 (“What do I need to know about advances?”) located at:

[http://www.whitehouse.gov/sites/default/files/omb/assets/all\\_current\\_year/s20.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/all_current_year/s20.pdf). Additional guidance on Stafford Act can be found at <http://www.fema.gov/about/stafact.shm>.

FEMA will work closely with complying agencies to provide advances where necessary. When FEMA has authorized an advance, the complying agency must provide a monthly accounting amount balance of the advance as of September 30, 2012, for year-end to FEMA’s mailbox at [FEMA-Disaster-MA-ULO@fema.gov](mailto:FEMA-Disaster-MA-ULO@fema.gov). The notification needs to be provided to the FEMA Finance Center not later than October 5, 2012, for year-end to afford time for adjustment and recording to the DRF.

### *Training*

The Emergency Management Institute offers an interactive Web-based course on key MA concepts (<http://training.fema.gov/EMIWeb/IS/is293.asp>). We recommend that all relevant personnel take this training.