

**Sullivan, Powers & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

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## **Activities Allowed or Unallowed**

Based on Approved Project Worksheets

Emergency Work:

- A. Debris Removal
- B. Emergency Protective Measures

Permanent Work:

- C. Roads and Bridges
- D. Water Control Facilities
- E. Buildings and Equipment
- F. Utilities
- G. Parks, Recreational Facilities, and Other Items

## **Allowable Costs/Cost Principles**

OMB Circular A-87, "Cost Principles for State, Local and Indian Tribe Governments" (2CFR, Part 225)

Necessary and Reasonable

Supported by Appropriate Documentation

Reduced by all Applicable Credits

Allocable to the Project (Benefits the Project)

Applied uniformly to Federal and Non Federal Activities

Treated Consistently (Direct or Indirect)

Calculated in conformity with GAAP or other comprehensive basis of accounting

Not included as cost sharing for another Federal program

Title 44 CFR

Overtime

Equipment Usage

## **Cash Management**

Minimize the time between drawdowns and disbursements

Reimbursement basis – no issues

## **Davis Bacon**

Not Applicable

## **Eligibility**

State and Local Governments

## **Equipment and Real Property Mangement**

Only applicable if you purchase Equipment (>\$5000)

## **Matching, Level of Effort, Earmarking**

75% Federal

12 ½ % State

12 ½ % Local

Can use donated services or materials as match as long as they meet allowable cost principles

## **Period of Availability of Federal Funds**

Category

From Declaration Date

Debris Clearance

6 Months

Emergency Work

6 Months

Permanent Work

18 Months

Can get extensions

## **Procurement and Suspension and Debarment**

Must Document all your procurement decisions even during emergency

Why did you select who you did

How did you verify their price was reasonable

If non-emergency, must follow your own or Federal procurement requirements

Small purchase less than \$100,000 - still need several price quotes

FEMA prefers sealed bids

## **Program Income**

Not Applicable

## **Real Property Acquisition/Relocation Assistance**

Not Applicable

## **Reporting**

Make sure reports are supported by accounting records

Save copies of the backup with the reports

## **Special Tests and Provisions**

Make sure projects are in accordance with Approved Project Worksheets (PW)