

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)