

Department of the Interior

**COST REIMBURSEMENT
PROCEDURES
FOR**

**Federal Emergency Management Agency
MISSION ASSIGNMENTS**

June 18, 2013

FOREWORD

Presidential Policy Directive (PPD)-8, National Preparedness, issued by the White House on March 30, 2011, aims to strengthen the security and resilience of the United States through systematic preparation for the threats that pose the greatest risk to the security of the Nation, including acts of terrorism, cyber-attacks, pandemics, and catastrophic natural disasters. PPD-8 established the National Preparedness System, and is made up of five Frameworks: Prevention, Protection, Mitigation, Response, and Recovery.

The Department of the Interior (DOI) participates in activities specifically under the *National Response Framework (NRF)* and the *National Disaster Recovery Framework (NDRF)*, both of which present the guiding principles that enable all response and recovery partners to prepare for and provide a unified national response and recovery effort to disasters and emergencies, from the smallest incident to the largest catastrophe. The NRF and NDRF establish a comprehensive, national, all hazards approach to domestic incident response and recovery. More information on the NRF and NDRF can be found on the Department of Homeland Security website, www.dhs.gov, under “Disasters” or by calling (202) 282-8000. In addition, free information (e.g., binders, compact discs, etc.) on the NRF and NDRF can be ordered by calling 1-800-480-2520.

This guidance, issued by the Office of Financial Management in coordination with DOI’s Financial Officers Partnership, Office of Emergency Management (OEM), and the Office of Environmental Policy and Compliance (OEPC), outlines the reimbursement processes and procedures for DOI when responding to disasters and emergencies under the authority of the Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), as amended, (Public Law 100-707) (42 U.S.C. 5121, et seq.), as well as Non-Stafford Act emergencies. Under the NRF and NDRF, DOI must track costs associated with responding to natural disasters and emergency situations in order to ensure reimbursement to the fullest extent possible.

Policy and guidelines for all-hazards incident management business can be found in the *DOI All-Hazards Incident Business Management Handbook* issued by the OEM.

Table of Contents

- I. Introduction..... 1
 - A. Background 1
 - B. Purpose 2
 - C. Scope 2
- II. Authority 3
- III. Mission Assignments 3
 - A. FEMA Issuance of Mission Assignments 3
 - B. DOI Mission Assignment Action Officer 4
 - 1. ESF-9 Process 4
 - 2. ESF-11 Process 4
 - 3. Other ESFs Process 4
 - 4. Duties of the Action officer 4
 - C. Mission Assignments Reimbursable Costs 7
 - D. Mission Assignment Execution, Tracking and Monitoring, Stand-down and Deactivation Phase 8
 - 1. Cost Documentation 8
 - 2. Responding Bureau or Departmental Finance Offices **Error! Bookmark not defined.**
 - 3. Mission Assignment Action Officer 9
 - 4. Subtasking 9
 - 5. Preparation of Cost Documentation Packages..... 9
- IV. ESF Coordinating/Primary Agency Review 10
- V. Intra-governmental Payments and Collection Procedures 11
- VI. Department of the Interior Assets/Mission Related Projects (Non-Stafford Act Incidents)
12

I. Introduction

When a Presidentially declared disaster occurs, FEMA usually requests assistance from DOI to help States, Tribes, and communities respond and recover. FEMA does this through issuing Mission Assignments to DOI by using one or both of two national emergency frameworks established by FEMA: the National Response Framework and the National Disaster Recovery Framework.

A. Background

The National Response Framework (NRF) encompasses 15 Emergency Support Functions (ESFs), shown in the table below. Through the ESFs, key federal agencies manage and coordinate efforts to respond to national disasters and emergencies. The DOI provides primary support for ESF #9 - Search and Rescue and ESF #11 - Agricultural and Natural Resources, and commonly serves as a support agency for other ESFs, for example, ESF #4 - Firefighting, ESF #3 - Public Works and Engineering and ESF #13 - Public Safety and Security. DOI is one of the key agencies identified in the NRF as a primary or support agency for all 15 ESFs shown in the table below. (Jane: please insert the newest table ESF table below to replace this one)

Agency	Emergency Support Functions														
	#1 - Transportation	#2 - Communications	#3 - Public Works and Engineering	#4 - Firefighting	#5 - Emergency Management	#6 - Mass Care, Emergency Assistance, Housing, and Human Services	#7 - Logistics Management and Resource Support	#8 - Public Health and Medical Services	#9 - Search and Rescue	#10 - Oil and Hazardous Materials Response	#11 - Agriculture and Natural Resources	#12 - Energy	#13 - Public Safety and Security	#14 - Long-Term Community Recovery	#15 - External Affairs
USDA			S		S	S	S	S		S	C/P/S	S			S
USDA/FS	S	S	S	C/P		S	S	S	S	S			S		
DOC	S	S	S	S	S		S	S	S	S	S	S	S	S	S
DOD	S	S	S	S	S	S	S	S	P	S	S	S	S	S	S
DOD/USACE	S		C/P	S		S	S	S	S	S	S	S	S	S	
ED					S										S
DOE	S		S		S		S	S		S	S	C/P	S	S	S
HHS			S		S	S	S	C/P	S	S	S			S	S
DHS	S	S	S		S		S	S	S	S	S	S	S	P	C
DHS/FEMA	S	P	P	S	C/P	C/P/S	C/P	S	C/P	S	S			C/P	P
DHS/NCS		C/P					S					S			
DHS/USCG	S		S	S				S	P	P			S		
HUD					S	S								P	S
DOI	S	S	S	S	S	S	S	S	P	S	P/S	S	S	S	S
DOJ	S				S	S	S	S	S	S	S		C/P		S
DOL			S		S	S	S	S	S	S	S	S		S	S
DOS	S		S	S	S			S		S	S	S			S

Designation of ESF Coordinator and Primary and Support Agencies:
C = ESF coordinator, P = Primary agency, and S = Support agency.

The National Disaster Recovery Framework (NDRF) was issued in 2011 as a guide designed to ensure coordination and recovery planning/activities are done at all levels of

Cost Reimbursement Procedures for Mission Assignments

Government both before and after a disaster strikes. The NDRF is organized into 6 Recovery Support Functions (RSFs), each of which is coordinated by a designated Federal agency. DOI serves as the coordinating agency for the Natural and Cultural Resources Recovery Support Function (NCR RSF), primary agency for the Health and Social Services RSF, and as a supporting agency for Community Planning and Capacity Building, Economic and Infrastructure Systems RSFs. (Karen: please insert the latest RSF table below)

For further information on ESFs and RSFs, visit the FEMA website at www.fema.gov, under the sections “Response & Recovery or Disasters.”

FEMA issues Mission Assignments to DOI and other agencies to do work under the ESFs and/or RSFs. Mission Assignments are essentially a special type of interagency reimbursable support agreement. The DOI and other agencies must go through to process and recover reimbursable costs related to work performed under a Mission Assignment can be a tremendous task. This is primarily due to the significant amount of documentation required by the Federal Emergency Management Agency (FEMA) to process payments related to disaster and emergency relief.

B. Purpose

This guidance outlines the processes and procedures necessary for DOI to obtain a Mission Assignment from FEMA, keep track of work performed under a Mission Assignment, document the costs incurred, and subsequently receive reimbursement for qualified costs incurred in performing work requested by FEMA through a Mission Assignment. To do this, the guidance also generally explains some of the roles of entities engaged in response and recovery activities, such as the ESF primary agency, RSF coordinating agency and FEMA.

C. Scope

Each Federal agency involved in providing disaster assistance is responsible for the following:

- Maintaining support documentation on requests for reimbursement;
- Notifying FEMA when a task is completed;
- Submitting partial or final reimbursement within 90 days of completing a task;
- Marking final bills as “Final”;
- Providing monthly progress reports to FEMA if the Mission Assignment (MA) takes longer than 60 days to complete;
- Identifying a bureau finance point of contact and a DOI point of contact for billing and reimbursement issues; and
- Applying proper financial policies, regulations, and internal controls to ensure full accountability for the expenditure of disaster relief funds.

II. Authority

The DOI responds under the NRF and NDRF with assistance or relief to address FEMA's requests. Assistance or relief is provided under the authorities of the established Federal laws, policies, regulations, and standards such as the Stafford Act, Economy Act (31 U.S.C. 1535), Title 44 Code of Federal Regulations (44 CFR), 206 –Federal Disaster Assistance, or providing Federal-to-Federal support for Non-Stafford Act incidents.

III. Mission Assignments

A. FEMA Issuance of Mission Assignments

When FEMA is developing an Action Request Form or Mission Assignment (MA), the primary agency (i.e., National Park Service (NPS) for ESF #9 or OEPC for ESF #11) will work closely with DOI bureaus, offices and/or other support agencies that may be able to provide the work and expertise sought by FEMA to:

- 1) characterize the assistance requested;
- 2) identify the capable and available staff;
- 3) coordinate with FEMA's Project Manager to develop a cost estimate for staff deployments that will serve as the amount of the initial obligation established for the MA.

The cost estimate will be based on a statement of work, defined period of performance, deployed staff payroll costs, and related travel cost estimates. These cost estimates will be prepared jointly by the primary agency and other bureaus, offices and/or support agencies identified to fulfill the work and expertise requested by FEMA.

B. Mission Assignment Process

1. ESF #9 Process

When FEMA issues a MA to DOI for work to be performed under ESF #9, the NPS Emergency Coordinator will be assigned as the Action Officer for that MA and will identify any assistance needed to perform the work outlined by the MA.

2. ESF#11 Process and NCR RSF Process

When FEMA issues a MA through regional channels to DOI for work to be performed under either ESF#11 Natural and Cultural Historic Properties (NCH) or the NCR RSF, then the Action Officer for that MA will be either the National NCH Coordinator or National NCR RSF Coordinator or the OEPC Regional Environmental Officer (REO) for the impacted region, as selected by the Director of OEPC.

3. Mission Assignment Action Officer

The MA Action Officer is responsible for providing support to FEMA and serving as a liaison between FEMA and the responding bureau/office to assist in resolving issues concerning funding, billing, or reimbursement. The MA Action Officer will work with bureaus and offices to monitor the costs and request amendments to the MA to raise the reimbursable funding ceiling, when needed. When the costs associated with the MA are approaching approximately 75 percent of the approved DOI reimbursable funding ceiling, the MA Action Officer and appropriate staff members from a bureau, office, and support agency should work with the FEMA Project Manager to coordinate approval of MA amendments to increase the reimbursable budget authority, as necessary.

4. The Mission Assignment Subtasking Process

The MA Action Officer may choose to enlist the help of one or more DOI bureaus or other federal agencies to do either all or some of the work outlined by the MA by working with the other bureau/agency to identify what subtasks are appropriate and viable.¹ The MA Action Officer may issue a subtasking only if the DOI bureau or other federal agency agrees to accept the subtasking. The MA Action Officer cannot unilaterally impose a subtasking on a DOI bureau or other federal agency without their agreement.

The MA Action Officer should work with the DOI bureau(s) and/or other federal agencies to complete an ESF/RSF MA Subtasking Request Form as the authorizing document (see Appendix X for sample). The subtasking form (and any supporting

¹ However, in many cases, it may be preferable not to subtask another federal agency but instead to encourage FEMA to directly issue a separate MA to the other federal agency. This arrangement avoids putting DOI in the role of “middle man” between FEMA and the other agency.

Cost Reimbursement Procedures for Mission Assignments

attachments, such as a Statement of Work) should describe the work to be performed, estimated date of completion, and establish a reimbursable funding ceiling. The subtasking request will be signed by 1) the Director of the primary or coordinating bureau/office as the Authorizing Official for the ESF/RSF (e.g., DOI); and 2) the Executive Agent of the respective DOI bureau or office as the authorizing agency for the subtasked agency.

The subtasked bureau/office should keep the MA Action Officer informed of the work progress being made on the subtask(s) and the qualified reimbursable costs that are being incurred.

The MA Action Officer is then responsible for monitoring the associated costs of work performed for the subtasking, and should ensure that sufficient funding is available to meet the needs of the MA and related subtasking(s).

Support agencies that are subtasked will coordinate with DOI, keep proper records, and develop cost documentation packages to support reimbursement requests.

5. How to Financially Structure Subtaskings: Three Options

- a) **When only DOI bureaus/offices are subtasked.** If all of the subtasked bureaus/offices are part of DOI, then care should be taken by the MA Action Officer to allocate a share of the MA's reimbursable budget authority to each bureau/office, based on the estimated costs of performing the subtasked work. The MA Action Officer should communicate the allocated share of reimbursable budget authority to both the programmatic and financial POCs of the subtasked bureaus/offices, so that they can ensure that their reimbursable accounts are properly established in their financial system.

At a later point in the process, this will enable the MA Action Officer to arrange to have FEMA's Disaster Finance Center to directly reimburse each subtasked bureau/office for its qualified reimbursable expenses. This structure also enables the MA Action Officer to avoid putting his/her office in the role of "middleman" using a reimbursable account to both receive all MA reimbursements from FEMA and to pay out secondary reimbursements to subtasked bureaus/offices.

This arrangement has the benefit of reducing the number of financial transactions of funds "coming and going" out of one reimbursable account, which in turn, reduces the chances of transactional mistakes being made, identified, corrected, reversed, etc. This financial structure is illustrated by Figure 1. (insert John's graphic)

- b) **When other federal agencies are subtasked (e.g., non-DOI bureaus/offices).** If only other federal agencies are subtasked, then the MA Action Officer should allocate a share of the MA's reimbursable budget authority to each other federal agency, based on the estimated costs of performing the subtasked work.

Cost Reimbursement Procedures for Mission Assignments

The MA Action Officer should communicate the allocated share of reimbursable budget authority to both the programmatic and financial POCs of the subtasked other federal agencies, so that they can ensure that their reimbursable accounts are properly established in their financial system.

However, because the other federal agencies are non-DOI entities, this necessitates the MA Action Officer's home office to become the "middleman" using a reimbursable account to both receive all MA reimbursements from FEMA and to pay out secondary reimbursements to subtasked other federal agencies.

This arrangement is more difficult because it increases the number of financial transactions of funds "coming and going" out of one reimbursable account, which in turn, increases the chances of transactional mistakes being made, identified, corrected, reversed, etc. and increases the financial management workload. This financial structure is illustrated by Figure 2. (insert John's graphic)

- c) **When subtaskings are established with other federal agencies and DOI bureaus/offices.** This situation calls for a hybrid financial structure and approach. Again, the MA Action Officer should allocate a share of the MA's reimbursable budget authority to subtasked entity (other federal agency or DOI bureau/office), based on the estimated costs of performing the subtasked work. The MA Action Officer should communicate the allocated share of reimbursable budget authority to both the programmatic and financial POCs of the subtasked entity (other federal agency or DOI bureau/office), so that they can ensure that their reimbursable accounts are properly established in their financial system.

The MA Action Officer can arrange to have FEMA's Disaster Finance Center to directly reimburse each subtasked DOI bureau/office for its qualified reimbursable expenses, and avoid having to act as the "middleman" for those reimbursements.

However, the MA Action Officer will have to make his/her home office the "middleman" using a reimbursable account to both receive all MA reimbursements from FEMA and to pay out secondary reimbursements to subtasked other federal agencies.

The hybrid approach is the most challenging one of the three. This is because the MA Action Officer must remember he/she has two different financial structures and processes to manage under the same MA, one for subtasked DOI bureaus/offices and another more involved one for subtasked other federal agencies.

This hybrid financial structure is illustrated by Figure 3. (insert John's graphic)

6. Mission Assignment Amendments

Cost Reimbursement Procedures for Mission Assignments

While the response and/or recovery work is being done, it is quite common for FEMA to issue Mission Assignment Amendments, and for MA Action Officers to request them. MA Amendments are used either to extend the period of performance for work being conducted under a MA and/or to increase the reimbursable budget authority for the MA. Generally, FEMA uses thirty day increments for MA's period of performance. During a disaster response or recovery phase, this leads FEMA to issue MA amendments about every thirty days.

Subsequently, the MA Action Officer will need to enter MA amendments into the financial system and raise the reimbursable budget authority for his/her office's reimbursable account, accordingly.

The MA Action Officer will also need to amend whatever Subtaskings (and related Reimbursable Support Agreements) with subtasked DOI bureaus/offices and/ or other federal agencies to ensure they also modify their reimbursable budget authority ceilings for their reimbursable accounts, as appropriate.

C. Mission Assignments' Qualified Reimbursable Costs

The MAs and related Subtaskings authorize reimbursement for bureaus', offices' and support agencies' costs of:

- Overtime pay
- travel and lodging
- approved supplies for the staff performing the work
- approved indirect costs

Mission Assignments do not authorize reimbursement of staffs' regular "base 8" payroll costs, unless such staff's payroll costs are normally "project funded," (e.g., not funded by direct appropriations to the related bureau, office, or agency but funded on either a specific project basis (sometimes paid for by a revolving fund) or through a reimbursable authority or agreement. **Note:** The U.S. Geological Survey and Bureau of Reclamation commonly require their MAs to stipulate that full reimbursement of their "project funded" staff be allowed.

It is important for parties to note that due to the above restrictions, MAs offer only partial reimbursement of the costs generated by the bureaus, offices, and agencies providing the staff and expertise requested by FEMA.

1. Indirect Cost Rate

In order to be reimbursed for indirect costs, agencies must first submit their certified annual overhead rate to FEMA's Office of the Chief Financial Officer for approval. Generally, Office of Management and Budget Circular A-87 is used as a guide for the

development of indirect cost rates. Agencies should be prepared to document and explain how its indirect cost rate is derived and applied. Agencies' indirect cost rates should be updated annually with FEMA.

D. Mission Assignment Execution, Tracking and Monitoring, Stand-down and Deactivation Phase

Each bureau, office and support agency is responsible for authorizing and managing their staff deployment(s), including processing their deployed staff's time and attendance records, funding their payroll costs, managing and funding their travel and lodging costs, and making related purchases of necessary supplies. In addition, bureau, office and support agency is responsible for documenting and managing records of these costs, including clear documentation of overtime costs.

1. Responding Bureau or Departmental Finance Offices

Bureaus/offices and support agencies should designate financial points of contact to maintain and provide cost documentation that properly records the costs incurred from work performed for a MA and any related subtaskings. Deployed staff must work with their home office's Administrative Officer to ensure that, when performing work under a Mission Assignment or subtasking, the financial records that document the costs of deployment are adequately maintained to provide accountability and justification that can support FEMA's subsequent reimbursement of qualified costs.

When a bureau/office or support agency responds to a disaster under a MA or subtasking, it should work with its designated financial point of contact to immediately establish:

- A new cost account structure or project code to track costs associated with the disaster response or recovery, and/or a reimbursable account using the signed MA as an authorizing document;
- Controls to track related costs of deployed staff;
- A process to move related travel expenditures to the new cost structure, project or job code, or reimbursable account;
- A process to move related overtime payroll costs to the new cost account structure or project code;
- A records management system for identifying and documenting all qualified costs that will be reimbursed by FEMA according to the terms of the MA; and
- Communications with deployed staff and their associated home offices to explain administrative constraints and flexibilities that relate to work being performed for the MA, such as the restrictions of annual and bi-weekly salary caps and how they might be modified.

2. Cost Documentation Requirements

Bureau, office and support agency employees deployed under a MA are responsible for ensuring that their financial contact and the MA Action Officer receive a signed copy of the MA and/or subtasking form. Responsibility for complete and accurate cost

Cost Reimbursement Procedures for Mission Assignments

documentation lies with the deployed staff and their home office. Lack of proper cost documentation will result in FEMA being unable to reimburse qualified costs to the fullest extent. The cost documentation package should contain the following:

- The completed Action Request Form;
- Interagency Reimbursable Support Agreement (e.g., the completed MA Form or Subtasking Request Form);
- List of staff deployed to a specific emergency or disaster with associated dates and locations of deployment;
- Time and attendance records for each deployed staff that clearly account for total daily work hours, reimbursable overtime daily work hours and the appropriate costs for reimbursable work hours (i.e., overtime, compensatory time or travel compensatory time, etc.);
- Travel vouchers, receipts, and other associated documentation for reimbursable travel and lodging expenses; and
- Receipts, invoices, or other appropriate documentation for approved purchases of equipment and supplies necessary to do work for the MA.

3. Preparation of MA Cost Documentation Packages

Bureaus and offices should take the following steps when preparing the cost documentation package to support subsequent reimbursement by FEMA:

- Ensure only qualified reimbursable costs of the work performed for the MA are contained in the package.
 - Only costs of overtime payroll, travel, and approved supplies are reimbursable (unless the deployed staff is project funded). Please see Section III.C for more information on this and indirect costs, as well.
- Ensure that all costs requested for reimbursement are included and explained. The package should contain records generated by the official financial system.
 - The following support documentation should be included, as necessary:
 - Copy of MA form (90-129 or 010-0-8), or identification of MA number on other documentation;
 - Breakdown of costs by sub-object class code;
 - Description of services performed;
 - Period of performance;
 - Personnel services;
 - Regular and overtime work hours and payroll expenditures with a breakdown of hours (regular work hours vs. overtime work hours) for each staff;
 - Indirect costs, if applicable (refer to Section III.C. for information on indirect costs and overhead);
 - Travel/per diem and transportation costs (including copies of Travel Vouchers);
 - Contract services (contract number, name, cost, purpose);

Cost Reimbursement Procedures for Mission Assignments

- Property/Equipment Purchases with the following explanation;
 - Expendable property or supplies, separate identification **not** required (e.g., gasoline); and
 - Non-expendable property or sensitive items, separate identification **is** required to include description of item, vendor name, unit cost, and serial number or other unique identification;
- Property/Equipment Leases: description of item, vendor name, and unit cost;
- Motor Vehicle Charges (e.g., rental car fees); and
- Other Offices/Agency charges.
- Prepare a Department of the Treasury (Treasury) approved form such as a Standard Form (SF) 1080, SF 1081 or 4445R. Reference the MA document control number and subtask number and group on the transmittal form and include the following:
 - Agency Name and Remittance Address;
 - Agency Location Code;
 - Reimbursable Account Number;
 - Fiscal Point of Contact;
 - Disaster Number and State;
 - Agency Bill Number;
 - Bill Amount;
 - Partial/Final Bill Designation; and
 - Agency Certifying Official (Program and/or Finance).

IV. Mission Assignment Action Officer Review

Bureaus, offices and support agencies financial points of contact should submit the completed cost documentation package to the MA Action Officer. The Action Officer and ESF coordinating/primary agency will work closely with the financial points of contact to review and clarify reimbursable cost documentation, as necessary.

When DOI is the assigned agency under a MA for work to be performed under ESF#9, NPS will coordinate with bureaus and offices to review the cost documentation package(s).

When DOI is the assigned agency under a MA for work to be performed under ESF #11NCH or the NCR RSF, OEPC will coordinate with the deployed bureau/office to review the cost documentation package(s). Both will ensure that:

- the reimbursable expenditures claimed adhere to the tasks assigned by the MA
- the claimed costs are reasonable and supported by adequate documentation.

Upon completion of the assigned work, the subtasked bureau/office will submit the following to the MA Action Officer for review:

Cost Reimbursement Procedures for Mission Assignments

- SF 1081 or other approved Treasury form to request reimbursement;
- Cost documentation package that adequately supports that reimbursement request;
- Completed billing transmittal form, signed by the required parties from the subtasked agency.

The MA Action Officer will review the cost documentation package for adequacy and may crosscheck the cost documentation for accuracy and approval with either the FEMA Project Manager (e.g. either FEMA's Federal Coordinating Official for responses conducted under the NRF or FEMA's Federal Disaster Recovery Coordinator for recovery actions conducted under the NDRF) and/or FEMA's Disaster Finance Center.

The MA Action Officer should work with the subtasked bureau/office/other federal agency to ensure the cost documentation package is complete and meets FEMA's requirements, and may request clarifications to improve the cost documentation package. When the MA Action Officer deems the package and reimbursement request adequate, the MA Action Officer will ratify the package, sign the billing transmittal form, and return the approved reimbursement requests to the subtasked bureau/office.

[Question - but doesn't the MA Action Officer submit \(part of\) the cost documentation package and reimbursement request to FEMA?](#)

V. Intra-governmental Payments and Collection Procedures

The subtasked bureau/office will then complete an IPAC to FEMA's Disaster Relief Fund (ALC 70-07-0002) for the reimbursement requested. The bureau/office will submit final billing to FEMA within 90 days of completing the tasks outlined in the MA and ensure that the final bill is marked "FINAL."

Note: Within 10 days of submitting the IPAC billing, the subtasked agency must send FEMA all supporting cost documentation for the IPAC billing. That supporting cost documentation should be sent to: FEMA Finance Center, PO Box 9001, Winchester, VA 22604 or to FEMA-Disaster-Federal-Agencies-Payment@fema.dhs.gov. Failure to do so will result in FEMA billing back any reimbursements transferred through the IPAC system.

Bureaus/offices are allowed to package an initial bill as a partial billing and subsequently submit the final billing within 30 days based on additional or reduced costs as a result of billing reconciliation. However, it is generally preferable, to submit one final bill instead of segmenting a series of partial billings, as this approach amounts to less work and lowers the risk of mistakes that can be made in executing financial transactions.

Bureaus/offices should keep on file all cost documentation packages and reimbursement requests and records pertinent to its work performed under a MA. The National Archives and Records Administration under General Records Schedule 6, paragraph 1, requires all travel receipts to be retained for 6 years and 3 months after final payment.

VI. Department of the Interior Assets/Mission Related Projects (Non-Stafford Act Incidents)

Generally, emergencies that do not receive a Stafford Act declaration are known as non-Stafford Act incidents. FEMA does not issue a MA for such incidents. Agencies/bureaus must use its own funds for incident activities and cannot expect any reimbursement from FEMA. However, it is important that the Federal agency/bureau still track these incident costs in the event that they would subsequently seek emergency supplemental appropriations from Congress.

Federal agencies participating in the NRF may request and provide Federal-to-Federal support by executing inter/intra-agency reimbursable agreements, in accordance with the Economy Act (31 U.S.C § 1535) or other applicable authorities. Federal agencies providing support may request reimbursement from the requesting agency for eligible expenditures using a Memorandum of Agreement (see Appendix E). In summary, it will be the bureau/offices' responsibility to develop a set of procedures to effectively, efficiently, and economically manage reimbursable agreements involving national disaster relief not declared under the Stafford Act.

Guidance for responses to emergency incidents involving oil spills is contained in ECM 12-4, "Departmental Procedures Related to Pollution Removal Funding Authorizations Issued by Federal On-Scene Coordinators for Reimbursable Oil Spill Response Activities," issued by the Office of Environmental Policy and Compliance and found at <http://www.interior.gov/pmb/oepc/upload/ECM-12-4-PRFA-Guidance.pdf>