



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
 Controller
 Todd Rydstrom
 Deputy Controller

MEMORANDUM

TO: All Department CFOs, DPOs, and Payroll Supervisors

CC: Mary Ellen Carroll, Executive Director, Department of Emergency Management; DPCs

FROM: Todd Rydstrom, Deputy Controller

DATE: July 5, 2022

SUBJECT: **Accounting for Personnel & Non-Personnel Costs**

For FY 2022-23, the Controller’s Office is issuing instructions to departments regarding requirements to account for time, labor, and other costs in response to providing Mutual Aid or for local incidents for which costs are potentially recoverable through State and Federal disaster assistance funding, insurance, or litigation. For this purpose, **pre-populated Project Codes and Incident Codes are provided below.**

Please contact us if you have questions.

Cost Accounting – Personnel & Non-Personnel Costs

Project Codes & Project Code Descriptions

The following Project Codes are pre-populated in the City’s financial system to ensure downstream cost recovery reporting with minimal departmental effort. Costs must be segregated by Project Activity (see below), based on the FEMA Categories of Public Assistance (PA) for Emergency Work. The Controller’s Office will assign the Project Code(s) following the occurrence of an incident. The Project Code Description(s) will be modified at the time of the incident to reflect the name of the incident. In the case of Mutual Aid, the Project Code Description will be modified to reflect the year and name of the incident and the geographic jurisdiction to which the Mutual Aid is provided (using standardized California County, U. S. State and territory, or international abbreviations).

Project Codes, Pre-Populated:

Project Code	Project Code Description	Project Type
10035167	Citywide Incident A	RCVY
10036474	Citywide Incident B	
10033789	Emergency @ SFO	
10035176	Mutual Aid Deployment 1	
10035177	Mutual Aid Deployment 2	
10034349	2022-23 Winter Storms	
10036476	Departmental Emergency	

Project Code Description(s), Example Modified:

Earthquake with regional impact:

Citywide Incident: 1989 Loma Prieta Earthquake

Emergency @ SFO: 1989 Loma Priety Earthq (SFO)

Gas explosion in CCSF: **Citywide Incident: Geary Blvd. Gas Explosion**

Aircrash at SFO: **Emergency @ SFO: 2013 Asiana Aircrash (SFO)**

Project Activities:

The following are standard for all Recovery (RCVY) Projects:

Project Activity: 0001 – Emergency Protective Measures

0002 – Debris Removal

Funding Source: Departments shall use their own operating funds unless otherwise directed by the Controller’s Office. These emergency Project Codes are not a funding source – they are to be utilized to track departmental costs, but the source of funding for emergency response is a department’s own operating funds. **When escalating requests for materials, equipment, or contracted services to the EOC, please include your Chartfields** (Account, Fund, Dept., Authority, Agency Use) to assist in expediting any necessary purchases on your department’s behalf).

Timekeeping – Personnel Costs

Time and labor assigned to emergency response activities must be properly coded to the specified Project prior to payroll close in order to minimize additional accounting effort for departmental staff.

Incident Codes

The following Incident Codes are pre-populated in SF People & Pay, and are available for upload to Time Interface departments that are set up to send these fields through their interface files.

Incident Codes, Pre-Populated:

Incident Code	Incident Code Description
202223000A	Citywide Incident A
202223000B	Citywide Incident B
202223AIRA	Emergency @ SFO
202223MA01	Mutual Aid Deployment 1
202223MA02	Mutual Aid Deployment 2
202223OOWS	2022-23 Winter Storms
202223XXXA	Departmental Emergency

The Controller's Office will assign the Incident Code(s) once notified of the incident, and will promptly modify the Incident Code Description. Once modified, Incident Code Descriptions and Project Code Descriptions will be identical.

Incident Activity Codes

Incident Activity Codes (IAC) are used in conjunction with the Incident Code. IACs are selected to code the specific emergency work activity being performed. There are currently over 175 IACs already in SF People & Pay and additional IACs can be quickly added if needed. If there is not an existing IAC that appropriately captures the emergency work being performed (or that is anticipated to be performed in an emergency), please email eoctraining@sfgov.org to request a new IAC.

Please see Appendix A on pg. 8 for a list of the 176 Incident Activity Codes available at the start of FY 2022-23.

ICS Forms

The following forms are required to account for time and labor provided by City employees, mutual aid personnel, and City-affiliated volunteers during a State of Emergency declared by the Mayor.

ICS 214 – Activity Logs

A detailed account of work activities performed by personnel must be accounted for using an ICS 214 – Activity Log. A new and updated online [ICS 214 Activity Log is now available in ServiceNow](#). The ideal is to complete one ICS 214 – Activity Log per responder for each Operational Period (or workshift). However, a supervisor may complete a single ICS 214 – Activity Log on behalf of supervised individuals (i.e. Strike Team, Task Force, etc.) that are all performing the same work activities for the Operational Period (or workshift). Lastly, it is also possible for an individual to complete a single ICS 214 for themselves that spans multiple Operational Periods – the new ServiceNow online form allows for that option. If the online ServiceNow form is not available, ICS 214s prepared electronically (PDF) or on paper are acceptable, but strong reminder that in such an instance, the individual should always keep a copy of the ICS 214 as well. Completed ICS 214 – Activity Logs must be signed by the Preparer; electronic signatures are acceptable. Personnel deployed for Mutual Aid will likely be instructed to turn-in completed ICS 214s to the agency to which they are deployed – be sure to retain a copy of any submitted ICS 214s.

ICS 211 – Check-in Lists

Personnel reporting to the Emergency Operations Center (EOC), a Department Operations Center (DOC), designated disaster shelter, commodity point of distribution, pharmaceutical point of dispensing, or other disaster work site must complete an [ICS 211 P – Check-in List](#) (Sign-in Sheet, Personnel) by signing in and out at the beginning and end of each assigned work shift.

Payroll & Personnel Policies

All City employees are designated [Disaster Service Workers](#) (DSWs) under State and local law. The City's Charter, Administrative Code, Civil Service Rules, and Memoranda of Understanding (MOUs) contain employee payroll and personnel provisions. These provisions will not change during a disaster or emergency unless conditions make adjustments necessary. DHR's [Payroll and Personnel Policies during](#)

[Emergencies and Disasters](#) memorandum provides information on DSW responsibilities and when employee payroll and personnel provisions could change in a disaster or emergency.

Employee Expenses

Employee expenses are often necessary over the course of Mutual Aid deployments. These expenses may include fuel, meals, lodging, and incidentals. (Often, food and fuel may be provided for responders at "Incident Base", "Camp", or other work location at no cost to the employee(s) or the City.)

Reimbursement requests should still follow all guidelines established by both the City's [Accounting Policies and Procedures](#) and the employee's Departmental expense policies, if applicable. All exceptions must be justified and pre-approved by the Division Manager or Department Head.

Meals & Incidental Expenses (M&IE)

For domestic travel, the maximum reimbursement is the federal General Services Administration (GSA) *per diem* rate. In situations when an employee is unable to find lodging at the GSA rate or business circumstances require an employee to stay in lodging that exceeds the federal *per diem* rate, reimbursement will be allowed if certain requirements are met. Maximum travel *per diem* allowances and M&IE breakdowns are available at the following website: <http://www.gsa.gov>. For more information, refer to the City's Accounting Policies and Procedures, Section 4.7.

Purchasing Cards (P-Cards)

P-Cards serve as another method of payment under the City's Purchasing Rules. Use of P-Cards is subject to the City's Accounting Policies and Procedures. **Contact your designated Fund Accountant or the Controller's Office 24/7 Emergency Assistance contact to request an emergency P-Card credit limit increase.** The Controller's Office will promptly review your request for increase in the online portal (<https://conforms.sfgov.org/>).

Departments are encouraged to consider P-Cards as an option to minimize out-of-pocket expenses carried by employees during Mutual Aid deployments. We recommend the issuance of P-Cards to new cardholders for this purpose be limited to pre-identified managers and supervisors who are likely to deploy on Mutual Aid.

Contact your designated Fund Accountant to establish a P-Card program or to add new Cardholders under an existing program.

Mutual Aid Invoicing & Pre-Audit

Following a Mutual Aid deployment, and once costs, time, labor, and employee expenses have been accounted for, departments must send ICS 214 – Activity Logs to costrecovery@sfgov.org. The Controller's Office will prepare summary and detail cost documentation – for personnel and non personnel costs – based on the costs reported by your department in the financial system. Records will be subject to review by Audits before we invoice the appropriate jurisdiction(s). If we have questions or need additional cost documentation from your department, we will contact you.

Exceptions - The provisions of this memorandum do not apply to Fire and Rescue Mutual Aid.

Mutual Aid Notification

Departments must notify DEM when deploying personnel on Mutual Aid. The Police and Fire Departments must notify the Division of Emergency Communications in accordance with existing protocols. All other departments must notify the DEM Duty Officer.

DEM Duty Officer: (415) 260-2591 | demdutyofficer@sfgov.org

Once notified, DEM will contact the Controller’s Office, so that instructions may be issued to the appropriate departmental finance and payroll contacts.

Recovery

When evaluating a Governor’s request for a Major Disaster declaration by the President, and recommending authorization of its PA program, FEMA will evaluate the estimated cost of the assistance, localized impacts, insurance coverage, and other factors. In general, the following dollar thresholds apply for response-related costs and public infrastructure losses. Both County and Statewide thresholds generally must be met to receive FEMA PA; however, State PA under the California Disaster Assistance Act (CDAA) may be authorized at lower thresholds.

PA Thresholds

Geographic Area	Estimated Loss ¹
San Francisco County	\$3,342,324
Statewide	\$63,617,827

Initial Damage Estimate

To be considered for State and Federal disaster assistance, the City must submit an Initial Damage Estimate (IDE), generally within 72 hours of the occurrence of an incident. In such instances, DOC departments will be required to submit loss estimates within 48 hours, following notification by the Controller’s Office. We will use the figures you report – in combination with situational information provided by the EOC, and loss modelling tools – to prepare and submit a Citywide IDE.

List of Projects

Following preparation and submission of the IDE, your department may be directed to prepare a List of Projects by itemizing response-related costs and any infrastructure losses. Infrastructure losses should be itemized by facility, and segregated according to the FEMA Categories of PA.

¹ Based on U. S. Census 2021 & 2022 adjusted figures and FEMA’s 2022 Statewide and Countywide per capita indicators of \$1.63 and \$4.10, respectively.

FEMA Categories of PA

FEMA Categories of PA	
Emergency Work	A – Debris Removal
	B – Emergency Protective Measures
Permanent Work	C – Roads & Bridges
	D – Water Control Facilities
	E – Public Buildings & Equipment
	F – Utilities
	G – Parks, Recreational & Other Facilities

Damage Assessment

When conducting damage assessment, be sure conditions are safe, and that doing so will not in any way interfere with emergency response. (Proper training, personal protective equipment, and safety briefings will be mandatory.) For each damaged facility, determine if the status of the facility is:

- Destroyed
- Major Damage
- Minor Damage
- Affected
- Unaffected

For more information, refer to FEMA’s [Damage Assessment Operations Manual](#).

Photodocumentation

Digital photodocumentation of damage is required; photos must be geotagged.

Cost Recovery Claims & Pre-Audit

Following initial response to the incident, and once costs, time, labor, and employee expenses have been accounted for, the Controller’s Office will provide assistance to departments in preparing summary and detail cost documentation for cost recovery purposes. Records will be subject to review by CON-CSA Audits prior to our submission of your cost reimbursement requests to Cal OES and FEMA.

Record Retention

All records related to State and Federal disaster assistance funding must be retained for three years following the date of closeout of the disaster.

Contact Us:

If you have additional questions or require assistance, please contact us, as follows:

- 24/7 Emergency Assistance:** Controller’s Office Emergency Management Unit
(415) 802-6854 | ConDutyOfficer@sfgov.org
- Accounting:** Contact your designated Fund Accountant
- Payroll:** Christie Beetz, Director of Payroll
(415) 554-7184 | Christine.Beetz@sfgov.org

User Support:

- SF People & Pay (415) 294-2442 | SFEmployeePortalSupport@sfgov.org
- SF Financials

Cost Recovery Technical Assistance: (415) 554-7421 | CostRecovery@sfgov.org

Upon activation of the Controller’s Office DOC, the following contact information may apply.

Controller’s Office DOC (City Hall, Room 305)

Position	Digital Phone	METS
DOC Manager (Deputy Controller or designee)	554-5710	Ext. 4083
Accounting Branch Director (Director of AOSD or designee)	554-5707	Ext. 4097
Payroll Branch Director (Director of Payroll or designee)	554-5708	
Systems Branch Director (Director of Systems or designee)	554-5709	
Cost Recovery Branch Director (Director of Audits or designee)	554-5717	
Conference Phone 1	554-5894	N/A
Conference Phone 2	554-5952	

A-1 | Appendix A – Incident Activity Codes

IAC	IAC Description	IAC	IAC Description	IAC	IAC Description
0000	DO NOT REPORT TO WORK	0605	COOLING CENTERS	3312	DEBRIS, PRIVATE, TEMP MGMT
0001	SITE SAFETY PLAN/MONITORING	0606	HEATING CENTERS	3313	DEBRIS, PRIVATE, RECYCLING
0002	TELEWORK SUPPORT SERVICES	0607	NON-CONGREGATE SHELTERING	3314	DEBRIS, PRIVATE, REDUCTION
0003	FACILITIES MANAGEMENT	0701	INCIDENT BASE	3315	DEBRIS, PRIVATE, DISPOSAL
0004	UTILITIES SERVICES	0702	FIELD COMMUNICATIONS	3316	DEBRIS, PRIVATE, MONITORING
0005	ADMINISTRATIVE OVERHEAD	0703	LOGISTICS STAGING AREAS	ACDP01	APPLICANT BRIEFING
0006	CHILDCARE SERVICES	0706	COMMODITY DELIVERY TO PUBLIC	ACDP02	REQUEST FOR PA, SUBM & BRIEFG
0007	PURCHASING/REQUISITIONS	0707	RESPONSE LOGISTICS & TRANSPORT	ACDP03	OTHER PRE-AWARD ACTIVITY
0009	FLEET MANAGEMENT	0801	MEDICAL SURGE/FIELD HOSPITALS	ACLPO1	SUBGRANTEE SITE IDENTIFICATION
0010	OTHER INELIGIBLE COST	0802	EMS TRANSPORT	ACLPO2	KICK-OFF MEETING
0101	TRAFFIC CONTROL	0803	POINT OF DISTRIBN, PHARMACEU	ACLPO3	IMMEDIATE NEEDS FUNDING
0102	PUBLIC EVACUATION	0804	ENVIRON HEALTH ASSESS/CONTROL	ACLPO4	PRELIMINARY COST ESTIMATE
0103	TRANSPORT RESPONDERS	0805	BEHAVIORAL/MENTAL HEALTHCARE	ACLPO5	DATA COLLECTN & DISSEMINATN
0201	911/ PUBLIC SAFETY COMMS	0806	SANITIZING & DISEASE CONTROL	ACLPO6	TRAVEL & EXPENSE,PROJECT-RELAT
0202	IT & TELECOMMS SERVICES	0807	MEDICAL SHELTERING	ACLPO7	TRAVEL & EXPENSE, GENERAL
0301	SIT ASSMT, WINDSHIELD SURVEY	0808	INFECTIOUS DISEASE TESTING	ACPF01	SPECIAL CONSIDERATIONS
0302	SAFETY ASSESSMENT, STRUCTURAL	0809	CONTACT TRACING	ACPF02	FINANCIAL COMPLIANCE REVIEW
0303	SAFETY ASSMT, ROADS & BRIDGES	0810	VACCINATION COSTS	ACPF03	OTHER FUNDING ANTICIPATION
0304	SAFTY ASSMT, PUB BLDGS & EQUIP	0901	URBAN SEARCH & RESCUE	ACPF04	SITE VISITS
0305	SAFTY ASSMT, PRIVATE BUILDINGS	1001	HAZMAT/OIL SPILL RESPONSE,LAND	ACPF05	PROJECT DESCRIPTION DEVELOPMENT
0306	SAFTY ASSMT, WATER CONTROL FAC	1002	HAZMAT/OIL SPILL RESP, MARINE	ACPF06	PROJECT SCOPE DEVELOPMENT
0307	SAFTY ASSMT, PARK & REC, OTHER	1101	ANIMAL SEARCH & RESCUE	ACPF07	PROJECT COST ESTIMATN & DOCMNTN
0308	SAFETY ASSESSMENT, AIRPORT	1102	ANIMAL SHELTER OPERATIONS	ACPF08	ALT SITE PROJECT REQUEST
0309	EMGY REPAIR, ROADS & BRIDGES	1103	BULK DISTR, PET FOOD/SUPPLIES	ACPF09	SITE IMPROVMT PROJECT REQUEST
0310	EMGY REPAIR, PUB BLDGS & EQUIP	1104	EVACUATION-ANIMALS	ACPF10	PROJECT WORKSHEET WRITING
0311	EMGY REPAIR, PRIVATE BUILDINGS	1201	SIT ASSMT, PUB UTILITIES	ACPF11	PW REVIEW & FINAL APPROVAL
0312	EMGY REPAIR, WATER CONTROL FAC	1202	SAFETY ASSMT, PUB UTILITIES	ACPF12	PW EXIT BRIEFING
0313	EMGY REPAIR, PARK & REC, OTHER	1203	EMGY REPAIRS, PUB UTILITIES	ACPF13	FEMA/SUBBRANTEE MTG & RESPONSE
0314	EMGY REPAIR, AIRPORT	1204	DISTRIBUTION, WATER	ACPF14	TRAVEL & EXPENSE, PROJECT-RELTD
0401	FIREFIGHTING & RESCUE	1205	PUC UPCOUNTRY IC	ACPF15	TRAVEL & EXPENSE, GENERAL
0501	EOC ACTIVATION	1301	LAW ENFORCEMENT	ACPW01	PRGRM FUNDING REQ FORMULATION
0502	SFO EOC	1302	FACILITIES SECURITY	ACPW02	PW PROGRAM COMPLIANCE REVIEW
0503	DPW DOC	1303	TEMPORARY HOUSING OF INMATES	ACPW03	ELIGIBILITY REVIEW
0504	FIR DOC	1304	TRANSPORT INMATES	ACPW04	PROGRAM FUNDING REQ DOCUMTN
0505	CON DOC	1305	SAFETY CHECK, DETENTION CENTER	ACPW05	PROGRAM FUNDING REQ PROCESS
0506	HSA DOC	1306	ADP CASG COMM ASSMNT SERV CNTR	ACPW06	ADDL FEMA/SUBGRANTEE DOC REQ
0507	ADM DOC	1401	LOCAL ASSISTANCE CENTERS	ACPW07	ALT PROJECTS DEVELOPMENT
0508	DPH DOC	1402	INDIVIDUAL ASSISTANCE	ACPW08	IMPROVED PROJECTS DEVELOPMENT
0509	DBI DOC	1403	BUSINESS/ECONOMIC ASSISTANCE	ACPW09	TRAVEL & EXPENSE,PROJECT-RELATD
0510	MTA DOC	1405	SCHOOLS OPENING/OPERATION	ACPW10	TRAVEL & EXPENSE, GENERAL
0511	PRT DOC	1406	SAFE OPENING	ACXC01	PROJECT PAYMENT REQUEST
0512	PUC DOC	1407	SAFE OPERATIONS	ACXC02	PROJECT COST RECONCILIATION
0513	POL DOC	1501	PUBLIC INFORMATION	ACXC03	PROJECT INSPECTION REQUEST
0515	SFUSD DOC	1502	CALL CENTER	ACXC04	EVAL/ESTIMAT COST OVERRUNS
0516	SHF DOC	1701	EMERG VOLUNTEER CENTER	ACXC05	PREP PW VERSIONS FOR COST ADJ
0517	DHR DOC	1702	DONATIONS MGMT, MONETARY	ACXC06	OTHER PROGRM MGMT/CLOSEOUT
0518	DT DOC	1703	DONATIONS MGMT, IN-KIND	ACXC07	TRAVEL & EXPENSE,PROJECT-RELATD
0519	DEM DOC	1801	UNIFIED CYBER COMMAND	MCDA01	DAMAGE ASSMT-ROADS/BRIDGES
0520	REC DOC	3301	EMGY DEBRIS CLEARANCE (PUSH)	MCDA02	DAMAGE ASSMT-WATER CONTROL FAC
0521	LIB DOC	3302	DEBRIS, PUBLIC, COLLECT LAND	MCDA03	DAMAGE ASSMT-BLDGS & EQUIP
0522	MYR-OEWD DOC	3303	DEBRIS, PUBLIC, COLLECT MARINE	MCDA04	DAMAGE ASSMT-UTILITIES
0523	MYR DOC	3304	DEBRIS, PUBLIC, HAULING	MCDA05	DAMAGE ASSMT-PARK REC FAC
0524	DCYF DOC	3305	DEBRIS, PUBLIC, TEMP MGMT	MCIA01	IMPACT ASSESSMENT
0525	JUV DOC	3306	DEBRIS, PUBLIC, RECYCLING	RCVY11	ECONOMIC REOPENING
0526	HSH DOC	3307	DEBRIS, PUBLIC, REDUCTION	RCVY12	GOVERNMENT SERVICES
0601	SHELTER OPERATIONS	3308	DEBRIS, PUBLIC, DISPOSAL	RCVY13	TRANSPORTATION
0602	MASS FEEDING	3309	DEBRIS, PUBLIC, MONITORING	RCVY14	HOUSING & SHELTER
0603	POINT OF DISTRIBN, COMMODITY	3310	DEBRIS, PRIVATE, COLLECT LAND	RCVY15	CHILDREN & YOUTH
0604	FAMILY REUNIFICATION CENTERS	3311	DEBRIS, PRIVATE, HAULING		