



## LOCAL GOVERNMENT PURCHASING OFFICERS BEST PRACTICES

### Documenting Disaster Expenses

Listed below are suggested best practices offered by North Carolina local government purchasing officers for documenting disaster expenses for FEMA Public Assistance reimbursement.

#### DOCUMENTING DISASTER EXPENSES

- Create a shared folder on your service for all staff involved in disaster recovery to save documentation in one place.
- Train staff who are incurring expenses (making purchases, driving vehicles, etc.) on how to fill out paperwork documenting expenses.
- Create separate project code/account number for the disaster in your finance system – this makes it easier to track disaster-related expenses.
- Set up separate fund with separate account number within your General Fund so you can track all expenditures.
- Have dedicated P-Cards to use just for the disaster – this makes it easier to track receipts for disaster-related purchases.
- Learn how to use the FEMA Grants portal so you can submit your documentation and reimbursement requests yourself and do so correctly – this saves on having to submit information you forgot the first time (or didn't know was required).
- Learn the rules for reimbursement so you can advocate for yourself and get more FEMA dollars; ask for help from your FEMA or State Public Assistance grants manager.
- Ask lots of questions and push for examples on how to document expenses, submit reimbursement requests, and properly describe expenses so they don't be denied.
- Bid projects with mitigation alternates to show FEMA the cost-benefit of mitigation measures (only applicable to permanent work projects – FEMA PA Categories C-G).
- Document expenses as you go along – it is very hard to recreate documentation later (ex: vehicle mileage – create vehicle log specific for the disaster event and have personnel who drive the vehicle fill out mileage log each time they turn the vehicle back in).
- Document expenses in excel spreadsheet and then transfer totals to FEMA reimbursement form – this makes it easier to add up total costs in each expense category since FEMA forms are pdfs and don't auto-calculate totals.



- Use an excel spreadsheet to track expenses and include column for notes to document how each expense was related to the disaster.
- Write notes on receipts and invoices as they are turned in so you can remember what the purchase was for and how it is related to the disaster event (ex: “Sanitizer equipment; sanitizing public lobby; COVID-19 response”).
- Keep track of insurance proceeds and other sources of disaster funding (like private grant or other federal funds) to avoid duplication of benefits – remember, FEMA is funder of last resort.
- Set regular schedule for submitting reimbursement requests for Category B expenses (emergency protective measures) so you don’t have to do it all at one time at the end of the disaster (ex: submit overtime each time payroll is processed). For small jurisdictions, this can help with cash flow.
- Respond quickly to requests for more information from FEMA or the State; the longer you wait to respond, the longer it will take for FEMA and the State to process your reimbursement request.