

MEMORANDUM

TO: All Business Managers and VISION End Users
CC: Extended Cabinet Members
FROM: Adam Greshin, Commissioner of Finance & Management
DATE: April 1, 2020
RE: COVID-19 Cost Tracking; Guidance #5 – VISION Entries

Prior Memorandum:

In prior memos we informed departments and agencies on use of a new Class Code 81000 – COVID-19 to be used to track costs related to the COVID-19 response, and the need to ensure we capture appropriate detail about work activity related to payroll costs.

The new 81000 – COVID-19 Class Code will help the State track costs. However, just like with payroll, the use of the 81000 – COVID-19 Class Code itself on VISION entries may not provide the granularity of detailed costs required when we request potential FEMA reimbursements. FEMA requires us to report costs related to an eligible activity when completing a FEMA Project Worksheet to request reimbursement.

We need to ensure we capture appropriate detail on our VISION entries for costs related to the COVID-19 response to ensure we can report costs related to an eligible activity.

What we ask of Departments:

Departments or agencies must continue to use the new 81000 – COVID-19 Class Code on all VISION entries that relate to the **planning, response and recovery operations** associated with COVID-19.

Departments or agencies may use program or project codes that designate an eligible activity to be able to track eligible expenses, in addition to the use of the new 81000 – COVID-19 Class Code.

If departments or agencies do not use program or project codes that designate a specific activity, they must ensure appropriate comments are included on the VISION transaction to be able to identify the eligible activity these costs are related to, in addition to the use of the new 81000 – COVID-19 Class Code.

Places to enter comments on VISION Transactions:

For journal entries such as ONL and TSF

- Use the Long Description field on the header of the journal to enter comments for one activity for the entire journal.
- Use the Journal Line Description field on the Lines of the journal to enter comments for more than one activity per journal.

For AP Vouchers or Journal Vouchers

- On the Invoice Information tab:
 - Use the Comments field to enter comments;
 - and/or the Description field for Invoice Lines.

For Expense Report entries

- Use the Description field to enter comments.

Comments for expenses should always begin with COVID, and then a basic description of the eligible activity the costs relate to.

Examples: **COVID SEOC, COVID Med Sheltering, COVID PPE, or COVID Supplies.**

The comments should be basic and uniform to allow for categorizing and reporting on these eligible activity costs. Departments and agencies should make a list of the basic terms to use to report eligible activity.

Our goal is to be able to track costs to eligible activities related to the planning, response and recovery operations for COVID-19.

Attached to this memo is a fact sheet from FEMA that provides guidance on the types of emergency protective measures that may be eligible under FEMA's Public Assistance Program in accordance with the COVID-19 Emergency Declaration. Since there is only general guidance, at this time, from FEMA on the types of activities that may be eligible for reimbursement, to ensure the State maximizes the potential for FEMA reimbursement, all departments and agencies that have costs related to COVID-19 planning, response and recovery operations must track these costs down to an eligible activity.

After reading the FEMA fact sheet, you may feel your department or agency doesn't have costs that are related to the eligible activities discussed in the fact sheet. However, if your department or agency has experienced additional costs related to COVID-19, it is still important to follow the guidance included in this memo and the previous memos related to COVID-19 cost tracking. This is because other potential federal reimbursement might become available, and the State needs to ensure that the cost detail is available if that becomes the case. In addition, the State needs to be able to capture all the costs related to COVID-19 in order to properly account for this significant event.

Thank you for your help ensuring the State is well set up for federal reimbursement. Please address any chartfield questions to John Becker, Director of Statewide Reporting, at john.becker@vermont.gov or 802-828-0678 or the VISON Support Desk at Vision.FinHelpdesk@vermont.gov or 802-828-6700 option 2.

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Coronavirus (COVID-19) Pandemic: Eligible Emergency Protective Measures

Consistent with the President's national emergency declaration for the coronavirus (COVID-19) pandemic on March 13, 2020, FEMA urges officials to, without delay, take appropriate actions that are necessary to protect public health and safety pursuant to public health guidance and conditions and capabilities in their jurisdictions. FEMA provides the following guidance on the types of emergency protective measures that may be eligible under FEMA's Public Assistance Program in accordance with the COVID-19 Emergency Declaration in order to ensure that resource constraints do not inhibit efforts to respond to this unprecedented disaster.

FEMA Public Assistance Program

In accordance with section 502 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the "Stafford Act"), eligible emergency protective measures taken to respond to the COVID-19 emergency at the direction or guidance of public health officials may be reimbursed under Category B of FEMA's Public Assistance program. *FEMA will not duplicate assistance provided by the [U.S. Department of Health and Human Services \(HHS\)](#), to include the [Centers for Disease Control and Prevention \(CDC\)](#), or other federal agencies.*

State, territorial, tribal, and local government entities and certain private non-profit organizations are eligible to apply for [Public Assistance](#). FEMA assistance will be provided at a 75 percent federal cost share. This assistance will require execution of a FEMA-State/Tribal/Territory Agreement, as appropriate, and execution of an applicable emergency plan. Local governments and other eligible PA applicants will apply through their respective state, tribal or territorial jurisdictions.

Eligible Assistance

Under the COVID-19 Emergency Declaration described above, FEMA may provide assistance for emergency protective measures including, but not limited to, the following, if not funded by the HHS/CDC or other federal agency. *While some activities listed may be eligible for funding through HHS/CDC, final reimbursement determinations will be coordinated by HHS and FEMA. FEMA will not duplicate any assistance provided by HHS/CDC:*

- Management, control and reduction of immediate threats to public health and safety:
 - Emergency Operation Center costs



FEMA

- Training specific to the declared event
- Disinfection of eligible public facilities
- Technical assistance to state, tribal, territorial or local governments on emergency management and control of immediate threats to public health and safety
- Emergency medical care:
 - Non-deferrable medical treatment of infected persons in a shelter or temporary medical facility
 - Related medical facility services and supplies
 - Temporary medical facilities and/or enhanced medical/hospital capacity (for treatment when existing facilities are reasonably forecasted to become overloaded in the near term and cannot accommodate the patient load or to quarantine potentially infected persons)
 - Use of specialized medical equipment
 - Medical waste disposal
 - Emergency medical transport
- Medical sheltering (e.g. when existing facilities are reasonably forecasted to become overloaded in the near future and cannot accommodate needs)
 - All sheltering must be conducted in accordance with standards and/or guidance approved by HHS/CDC and must be implemented in a manner that incorporates social distancing measures
 - Non-congregate medical sheltering is subject to prior approval by FEMA and is limited to that which is reasonable and necessary to address the public health needs of the event, is pursuant to the direction of appropriate public health officials and does not extend beyond the duration of the Public Health Emergency
- Household pet sheltering and containment actions related to household pets in accordance with CDC guidelines
- Purchase and distribution of food, water, ice, medicine, and other consumable supplies, to include personal protective equipment and hazardous material suits
- Movement of supplies and persons
- Security and law enforcement
- Communications of general health and safety information to the public
- Search and rescue to locate and recover members of the population requiring assistance
- Reimbursement for state, tribe, territory and/or local government force account overtime costs

More Information

Further information about eligible emergency protective measures can be found in the [Public Assistance Program and Policy Guide](#), FP 104-009-2 (April 2018).

For more information, visit the following federal government websites:

- [Coronavirus \(COVID-19\) \(CDC\)](#)
- [Centers for Medicare & Medicaid Services](#)