

## CHAPTER 6

DEFENSE EMERGENCY RESPONSE FUND0601 OVERVIEW

060101. Purpose. The purpose of this Chapter is to establish the policy and procedures governing the Defense Emergency Response Fund.

060102. General. The Defense Emergency Response Fund was established to provide obligational authority to appropriations of the DoD Components:

- Upon a determination by the Secretary of Defense that immediate action is necessary in response to natural or manmade disasters; and
- In anticipation of reimbursable orders from other Federal Departments and agencies and from state and local governments.

A. The Treasury index symbol of the Emergency Response Fund is 97X4965. The purpose of this Fund is to prevent an adverse impact on DoD mission accomplishment that otherwise could result from the use of mission funds to finance disaster relief efforts. The Fund initially was capitalized at \$100 million. Reimbursements received for the cost of DoD support provided shall be deposited to the Emergency Response Fund. Assistance provided for disasters or emergencies shall be as prescribed in DoD Directive 3025.1, "Military Support to Civil Authorities."

B. The Secretary of Defense; or his designated representative, the Secretary of the Army; may direct utilization of DoD resources in response to a major disaster or emergency. The DoD resources may be committed within the United States, its territories, possessions, and administrative and commonwealth areas.

C. Requests for assistance from the governor of a state, or an acting governor in the absence of a governor, should be submitted to the Associate Director of the Federal Emergency Management Agency (FEMA) through the appropriate FEMA regional director. Upon receipt of the request, the FEMA regional director shall gather adequate information to support a recommendation and forward it to the Associate FEMA Director. If the Associate FEMA Director determines that such work is essential to save lives and protect property, he/she will issue a mission statement to the Department of Defense authorizing federal assistance to the extent deemed appropriate.

D. The Department shall ensure that support is provided in accordance with the approved scope of work, costs, and time limitations in the mission assignment. The Department also shall keep the FEMA regional director and officials of the affected state advised of work progress and other project developments. It is DoD's responsibility to ensure compliance with applicable federal, state and local legal requirements. A final report will be submitted to the FEMA regional director upon termination of all direct federal assistance work. Final reports shall be signed by representatives of the Department and the state. Once the final eligible cost is determined, DoD will request reimbursement from the FEMA.

E. The DoD Executive Agent may direct DoD Components to respond to any emergency, based on authority provided by DoD Directive 3025.1 or obtained from the Secretary or Deputy Secretary of Defense. If an emergency of any kind or size requires a response on behalf of the Department but, where there has not been any declaration of a major disaster or emergency by the President, or if reimbursement of funds to the Department of Defense is uncertain, the DoD Executive Agent will determine the authority prior to any commitment of DoD resources:

1. Authorizations by the DoD Executive Agent under the provisions of DoD Directive 3025.1, subsection D.7., shall include (but are not limited to) commitment of funds from the Defense Emergency Response Fund in anticipation of reimbursement to that Fund.

2. Authorizations shall be obtained from the Secretary or Deputy Secretary of Defense, through their Special Assistant, if DoD response is not clearly required by federal law, by this Regulation or under departmental plans approved by the DoD Executive Agent.

## 0602 POLICY AND PROCEDURES

060201. Appropriation Receipt and Apportionment. The Defense Finance and Accounting Service (DFAS) shall be responsible for recording the appropriation warrant (TFS Form 6200), when received, on applicable accountable records. The Office of the Deputy Comptroller (Program/Budget) is responsible for preparation of the Apportionment/Reapportionment Schedule (SF 132) and the issuance of funding authorizations.

060202. The Secretary of Defense shall, in response to an undeclared civil emergency and/or formal or informal request by the FEMA, or other appropriate party, and in anticipation of reimbursable orders, direct the DoD Executive Agent to authorize necessary action in response to a natural or manmade disaster occurring within a state, territory, possession, administrative, or commonwealth area of the United States.

060203. Initiation of DoD Response

A. The absence of a formal reimbursement agreement need not delay a DoD response; however, every effort should be made to insure that the agreement is executed as soon as possible after the inception of DoD support. The agreement shall specify that reimbursement shall be in accordance with the provisions of paragraph B.4.

B. As the designated DoD Executive Agent, the Secretary of the Army shall fulfill those responsibilities specified in DoD Directive 3025.1. The Executive Agent, through his/her designee, the Director of Military Support, shall estimate the amount of funds required for each DoD response to an emergency condition, and request an allotment of program authority from the Deputy Comptroller (Program/Budget).

C. The Office of the Deputy Comptroller (Program/Budget) shall issue a fund authorization release letter to the Executive Agent in the lesser of (a) the amount requested, or (b) the unallocated funds within the Defense Emergency Response Fund. Amounts appropriated to the Fund are direct program authority. Amounts reimbursed to the Fund are reimbursable program authority. Allotments of the fund authorization shall be provided from reimbursable program amounts, to the extent that such amounts are available, prior to utilization of direct program authority.

D. The DFAS shall record fund availability and provide accounting support to the Executive Agent. Reimbursable task orders, issued by the Executive Agent or his/her authorized representatives, to the DoD Components requested to provide assistance (performing activities) shall be obligated against the authorized fund allotment for that emergency. The DFAS shall record the issuance of the reimbursable orders to the performing activities.

E. The performing activity shall record receipt of the reimbursable order and provide assistance in accordance with the direction received from the Executive Agent.

F. After the DoD begins its initial response operations, it is necessary to estimate the total funding needs for the duration of that emergency. Within about ten days after the disaster, estimates of total costs to date and resources required to finish the job should be developed by major object class (as described in OMB Circular A11) and furnished to the on-site Federal Coordinating Officer (FCO) and the DFAS.

060204. Reimbursable Costs. Generally, only incremental costs in providing assistance are reimbursable. Specifically, the following costs are eligible for reimbursement:

A. Overtime, travel, and per diem of permanent DoD civilian personnel.

B. Wages, travel, and per diem of temporary DoD civilian personnel assigned solely to performance of services directed by the Executive Agent.

C. Travel and per diem of active duty military personnel, and costs of reserve component personnel called to active duty by a federal official who are assigned solely to the performance of services directed by the Executive Agent.

D. Cost of work, services, and material procured under contract for the purposes of providing assistance directed by the Executive Agent.

E. Cost of materials, equipment and supplies (including transportation, repair and maintenance) from regular stocks used in providing directed assistance.

F. All costs incurred which are paid from trust, revolving, or other funds, and whose reimbursement is required by law.

G. Other costs submitted with written justification or otherwise agreed to in writing by the Executive Agent.

060205 Requests for Reimbursement

A. Performing DoD Activities. Reimbursement may be requested through use of the SF 1080, "Voucher for Transfers Between Appropriations/Or Funds," for reimbursement by Treasury check or by SF 1081, "Voucher and Schedule of Withdrawals and Credits." Requests for reimbursement shall be documented with specific details on personnel services, travel, costs of contracts for services, materials, supplies, and miscellaneous expenses and all other expenses by object class as specified in OMB Circular A-11 and by any subobject class used in the performing activity's accounting system. The Fund shall reimburse performing activities for the duration of relief operations or to the extent that reimbursement to the Fund for that effort by others is known or reasonably probable. DoD activities requesting reimbursement from the Fund shall maintain all financial records, supporting documents, statistical records and other records pertinent to the provision of services or use of resources by those activities. These materials must be accessible to duly authorized officials for the purpose of making audits, excerpts, and transcripts, for a period of 6 years 3 months from the date of submission of the final billing.

B. DFAS and FEMA. The DFAS shall receive and consolidate requests for FEMA reimbursement of Fund expenditures. Requests for reimbursement to FEMA may be submitted at any time; however, a final billing should be submitted within 90 days after completion or termination of the mission. Requests for reimbursement for FEMA directed domestic emergencies shall be submitted via an SF 1080 or SF 1081 to the applicable FEMA Regional Director, FEMA Region #, Attention: Program Support Officer. The SF 1080 or 1081 prepared for FEMA reimbursement should include, in addition to normally provided information, an identifier as to why reimbursement is requested. The identifier should read "Federal Response Plan" and be followed by the FEMA assigned disaster number and state (each state is assigned a specific disaster number). Work performed based on a mission assignment letter from the FEMA

shall cite the specific mission assignment under which the work was performed as well as the disaster number. Requests for reimbursement for foreign disasters shall be submitted as directed in the authorizing reimbursable agreement. The SF 1080 or SF 1081 should be accompanied by an attachment which explains the following:

1. Amount previously billed;
2. Current billing amount;
3. Cumulative amount billed to date; and
4. An explanation of charges broken down by:
  - a. Personal services including regular time and overtime with the number of hours and total cost.
  - b. Travel and transportation separating per diem and other travel expenses.
  - c. Materials, supplies, and miscellaneous expenses including separate identification of any single item costing \$1,000 or more. Items of expendable property or supplies costing less than \$1,000 need not be identified. Costs for rental space should be listed separately.
  - d. Costs of contracts for services listed by title and costs.
  - e. Other eligible costs.

060206. Reimbursement of Identified Costs

A. The DFAS shall, in providing accounting support to the Executive Agent, reimburse from the funds allotted for that emergency, performing activities for costs incurred, as specified in paragraph B.4., by those activities and billed to the Defense Emergency Response Fund (97X4965).

B. Collections of funded costs recovered for disaster assistance provided shall be deposited to the credit of the Defense Emergency Response Fund (97X4965) through use of DD Form 1131, "Cash Collection Voucher" or equivalent document. The DFAS, acting as the representative of the Executive Agent, will be responsible for follow up of uncollected reimbursement requests made to the FEMA as prescribed in paragraph 060205, above.

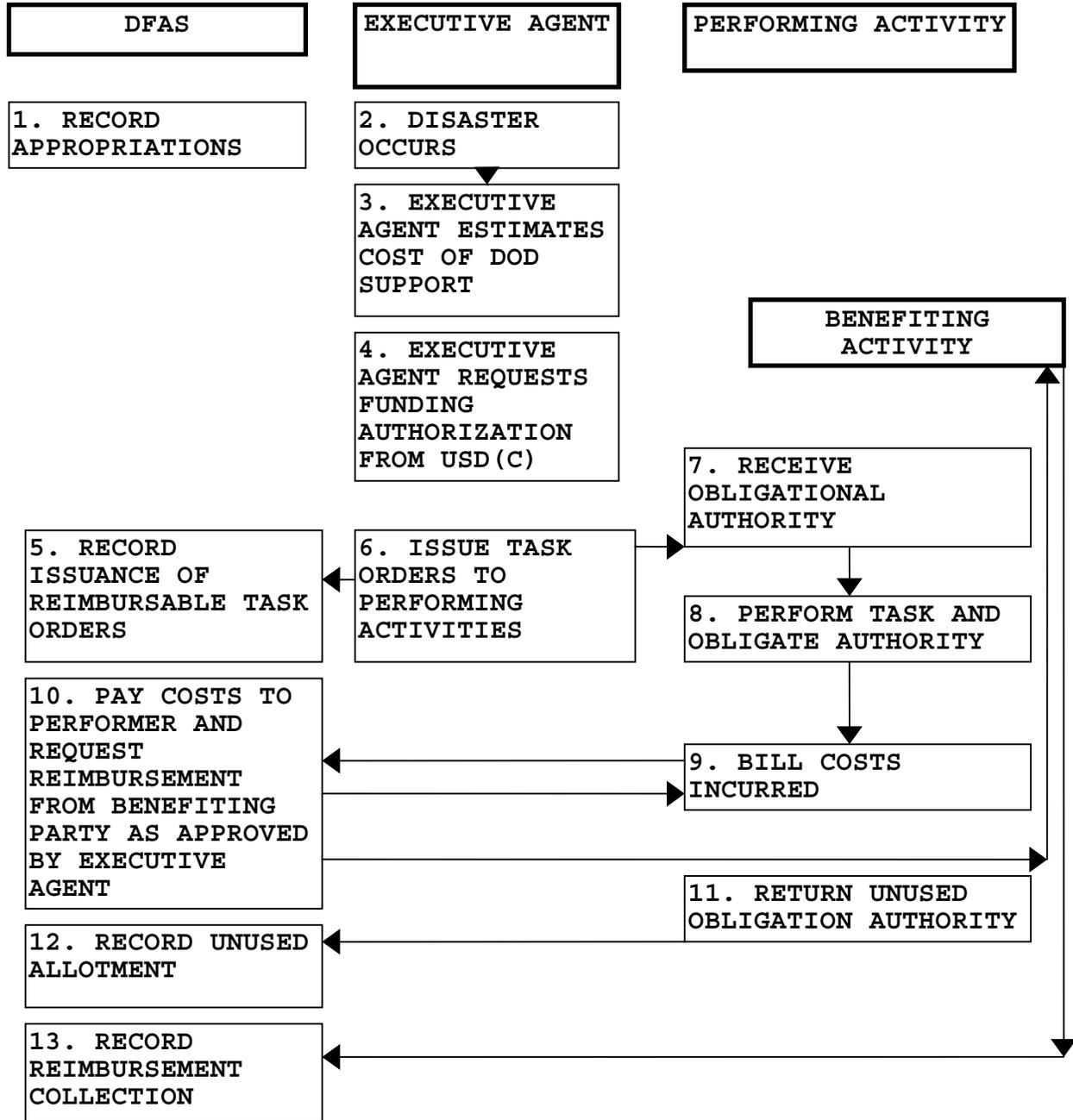
0603 RESPONSIBILITIES

060301. Financial Reporting. The DFAS shall prepare the appropriation and fund status reports for the Defense Emergency Response Fund required by [Volume 6](#) of this Regulation. The reports required for the Defense Emergency Response Fund are:

- A. Year-End Closing Statement, TFS 2108
- B. Report on Budget Execution, SF 133
- C. Flash Report on Obligation Status, Acct Rpt(M)1445
- D. Report on Obligations, SF-225, IRCN 1183-TD-QU
- E. Report on Reimbursements, Acct Rpt(M)725
- F. Financial Statements prescribed by the DoD as required by the Chief Financial Officers Act of 1990.

060302. The Executive Agent/Director of Military Support (DOMS) shall inform the Office of the Deputy Comptroller (Program/Budget) of the need for an additional appropriation, if necessary, to maintain the Defense Emergency Response Fund at its authorized level.

**OVERVIEW - DEFENSE EMERGENCY RESPONSE FUND**



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