



FUNCTIONAL ANNEX H  
REPORTING AND DOCUMENTATION

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Primary Agency: Department of Administration (DOA)  
Office of Civil Defense (OCD)

Support Agencies: Bureau of Budget and Management Research (BBMR)  
Governor s Authorized Representative  
Guam Legislature  
Office of the Governor  
State Coordinating Officer (SCO)

*I. Introduction*

A. Purpose

Functional Annex H — This function deals with the monitoring and processing of emergency or disaster related expenses to provide accountability in the use of federal funds when the President of the United States has declared the island a Federal Disaster Area.

B. Scope

The Procedures and Actions provided by Functional Annex H include, but are not limited to:

1. Prescribe for all Response Agencies and Departments the essential reporting and documentation necessary to identify, track and monitor emergency or disaster related expenditures.

*II. Policies*

- A. The Office of the Governor is responsible for all issues of policy regarding disaster operations. The Office of Civil Defense (OCD) shall coordinate with the Department of Administration (DOA) the operations and the direction and control of the Recordation and Documentation process.
- B. Executive Order No. 91-09
- C. Robert T. Stafford Disaster Relief and Emergency Assistance Act (P.L. 93-288, as amended)

### *III. Concept of Operations*

#### A. General

The Bureau of Budget and Management Research (BBMR) is responsible for the allocation of disaster/emergency funds appropriated by the Legislature, the establishment of FMS accounts, and the distribution of Federal Disaster Funds to DOA.

DOA is responsible for the monitoring and processing of emergency or disaster related expenses. Documentation of expenses shall be certified by the Governor's Authorized Representative and made available to the Federal Emergency Management Agency (FEMA) upon request.

#### B. Organization

DOA will have the lead responsibility to coordinate, assemble and process all emergency or disaster related expenses.

Once disaster funds have been appropriated by the Legislature, the Governor shall have overall responsibility for determining and setting emergency or disaster related policies and priorities. DOA along with the Governor's Authorized Representative and the State Coordinating Officer (SCO) will monitor and assess all emergency and/or disaster related expenses so that reports of accountability can be provided to FEMA.

#### C. Response Actions

Following the Legislature's acknowledgement of the Governor's Declaration of Emergency by appropriating disaster funds, the Bureau of Budget and Management Research (BBMR) will allocate to line agency accounts the appropriated "disaster funds".

The Response Agencies will maintain records of expenses made by their specific agency regarding manpower, equipment and materials used before, during and after an emergency or disaster.

DOA will aggregate all Government of Guam disaster related expenses and maintain records of expenses until the Governor's Authorized Representative terminates the task.

### *IV. Responsibilities*

The Department of Administration (DOA) will be responsible for the maintenance of the Recordation and Documentation Process, reviewing annually any modifications, changes and/or revisions with OCD. DOA will coordinate with OCD and review with Response Agencies the procedures to record and document emergency or disaster related expenses at a designated Response Agency Coordination meeting.

A. Primary Agency

1. Department of Administration

- a. Process vouchers for payment covering all recorded and documented disaster related expenses.
- b. Establish a system to monitor and track payment of all disaster related expenses.
- c. Establish separate agency emergency or disaster accounts.
- d. Provide a running statement of expenses by agency to the Governor's Authorized Representative for approval and processing.
- e. Maintain records of expenses for FEMA review and processing.

B. Support Agencies

1. Office of the Governor

- a. Responds to an event by issuing a Declaration of Emergency and requests of the Legislature funding to meet Government disaster related expenses before, during and following the event.
- b. Establishes disaster related policies and priorities through the Emergency Operation Center Director.

2. Guam Legislature

- a. Acts following the Governor's Declaration and request for "emergency funds" by taking action to allow Government Departments and Agencies to use Regular Operating Budgets Accounts to meet emergency expenses, prior to and immediately following a disaster.
- b. Takes action to assure adequate funds have been appropriated to BBMR supporting the disaster's recovery operations. If a Federal Disaster Declaration is granted, the appropriated funds will serve as the Government's commitment to the 25% cost share requirement.

3. Bureau of Budget and Management Research (BBMR)

- a. Allocates appropriated funds to agency accounts to meet emergency expenses.
- b. Establishes Separate Financial Management System (FMS) accounts supporting post disaster related expenses.

4. Governor's Authorized Representative

- a. Coordinates implementation of all emergency or disaster related projects with the State Coordinating Officer (SCO).
- b. Coordinate all financial related issues with the federal counterpart the Disaster Recovery Manager.

5. State Coordinating Officer (SCO)
  - a. Coordinate with the Governor's Authorized Representative all disaster relief operations.
6. Response Agencies
  - a. Establish and maintain records of all emergency or disaster related expenses for manpower, equipment and materials.
  - b. Coordinate with the Department of Administration to provide a running statement of expenses.

*V. Appendices*

- A. Labor Record
- B. Rented Equipment Record
- C. Summary of Project Costs