



*Federal
Emergency
Management
Agency*

Public Assistance Program

**Standard Operating
Procedure**

Immediate Needs Funding

9570.7 SOP
September 1999

Federal Emergency Management Agency

Immediate Needs Funding -INF-

Standard Operating Procedure

September 1999

To report suspected fraud, waste, or abuse, please call
FEMA's hotline at 1-800-323-8603.

Disaster recovery assistance is available without regard to race, color, national origin, sex, age, religion, disability, or economic status. Anyone who believes he/she has been discriminated against should contact the FEMA Helpline at 1-800-525-0321.

CONTENTS

IMMEDIATE NEEDS FUNDING	1
Purpose	1
Scope	1
Tools needed for Immediate Needs Funding (INF)	1
OVERVIEW	2
IMMEDIATE NEEDS FUNDING PROCESS FLOW CHART	3
THE PROCESS.....	4
Background	4
Identification of eligible work for INF.....	4
Applying for INF.....	5
Obligation of INF.....	6
Reconciliation of INF.....	6
THE APPLICANT’S ROLE AND RESPONSIBILITIES	7
How does the INF process work?	7
What do I need to do?	7
What do I need to know?	8
THE STATE’S ROLE AND RESPONSIBILITIES	9
What does the State need to do during the PDA?	9
What is the State’s role in the application process?.....	10
How much INF will an applicant receive?.....	10
What happens after FEMA approves INF?	11
THE PAC’S ROLE AND RESPONSIBILITIES	12
How does the INF process work?	12
What do I need to do before INF is approved?	12
What do I need to do after INF is approved?	13
How do I reconcile PWs to INF?	13
APPENDIX A - INF JOB AID	15
APPENDIX B - INF RECONCILIATION SHEET.....	17

IMMEDIATE NEEDS FUNDING

Standard Operating Procedure

This Standard Operating Procedure (SOP) has been written for FEMA's Public Assistance Program for use at the Disaster Field Office during the recovery phase of operations.

Purpose

The purpose of this SOP is to explain the concept of Immediate Needs Funding (INF), and to provide guidance for the applicant, State, and Public Assistance Coordinator (PAC), for their role in the process of obtaining or obligating INF.

Scope

This SOP provides an overview of Immediate Needs Funding and its purpose; and outlines the processes of applying for, disbursing, and reconciling funding for applicants' immediate needs.

Tools needed for Immediate Needs Funding (INF)

- List of applicants and actual dollar amount of INF obligated
- Completed emergency work *Project Worksheets* (FEMA Form 90-91) to offset INF funds
- *PAC INF Job Aid*
- *INF Reconciliation Sheet*
- Case Management File

OVERVIEW

This SOP describes the action taken by the applicant to INF, the steps taken by the State to obtain INF for the applicant, and the procedures used by the PAC to reconcile INF during the Public Assistance process.

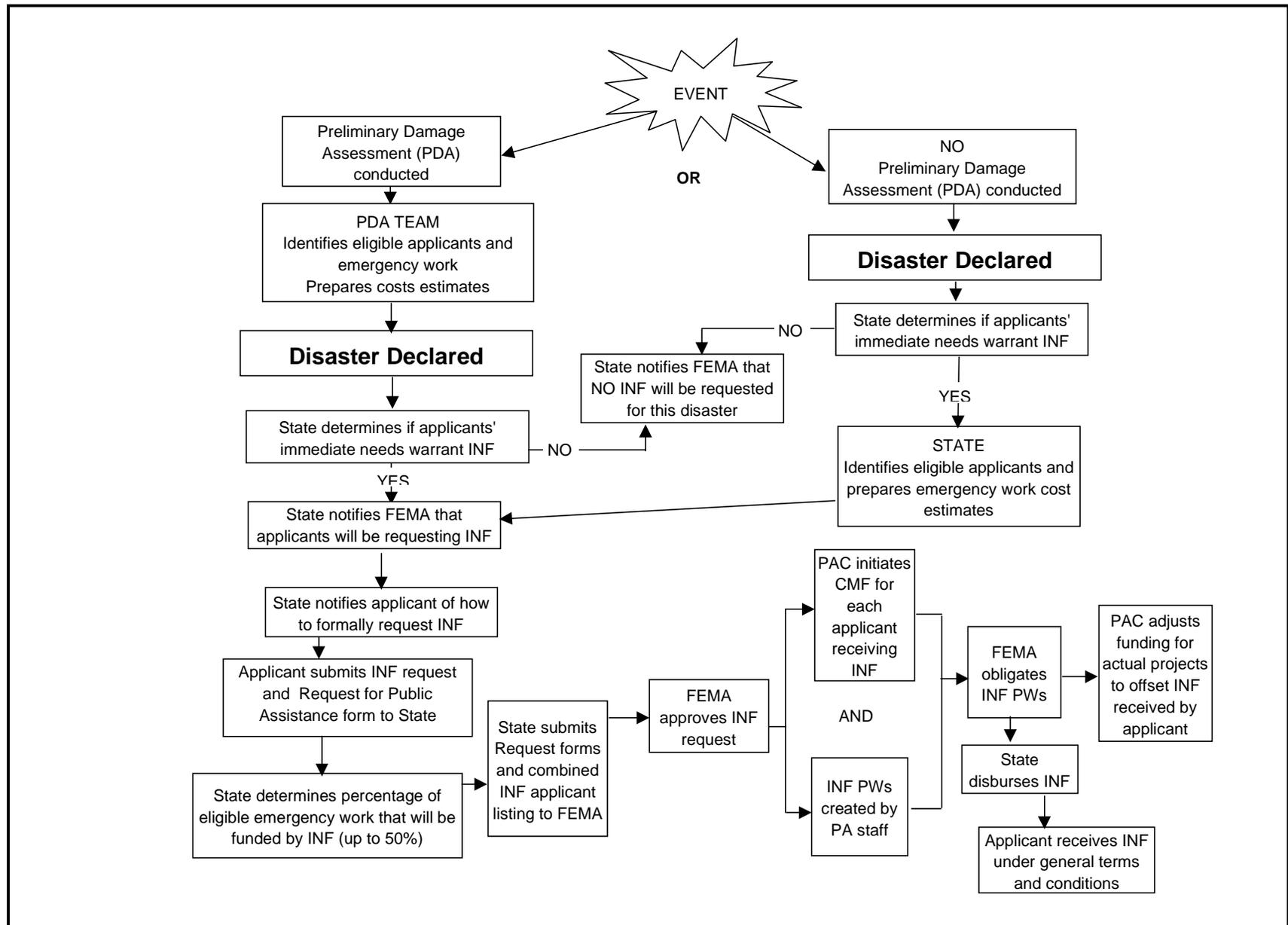
The purpose of Immediate Needs Funding is to provide applicants with funding for urgent needs, without burdening them with extensive paperwork during peak crisis operations. The maximum amount of INF an applicant can receive is 50% of the emergency work estimated in the Preliminary Damage Assessment (PDA). Eligible emergency work typically includes debris removal, emergency protective measures, and removal of health and safety hazards. INF is not intended for emergency work projects with Special Considerations or projects that will take more than 60 days to complete. INF is designated for emergency work costs such as overtime payroll, equipment expenses, temporary employee payroll, materials purchased, equipment rented, and contractor payments. INF is placed in the State's account within days of the disaster declaration and ensures that the immediate needs of the applicant are met.

During the PDA, the applicant will identify emergency work to the PDA team and explain any immediate needs. The PDA team will document these damages and prepare cost estimates. These cost estimates are typically used to apply for INF. If no PDA occurs, the State will obtain sufficient information from interested applicants to estimate eligible emergency work costs.

After the disaster is declared, applicants interested in receiving INF should convey this interest to the State. If the State determines that there is a need for INF, the State will notify the interested applicants of the process for submitting a formal request to the State. The State will then apply for INF on behalf of applicants by submitting a list of eligible recipients and the appropriate applicants' *Request for Public Assistance (Request)* forms to FEMA.

The Public Assistance Officer (PAO) will review the INF request from the State. If the PAO approves the INF, *Project Worksheets (PWs)* will be written for the INF applicants and the funds will be placed in the State's account within days of the disaster. The State is responsible for disbursing these funds to the eligible applicants. The PAC is responsible for reconciling the INF for assigned applicants, and initiating a Case Management File.

Immediate Needs Funding Process Flow Chart



THE PROCESS

Background

- INF is designed to assist applicants in dealing with their urgent needs that require payment within the first 60 days after the disaster declaration.
- INF is typically a partial advance of funding for emergency work items identified during the PDA. If a PDA is not conducted, the State may identify eligible applicants and emergency work.
- The purpose of INF is to provide emergency aid to the applicant within days of the declaration.
- To be eligible for Federal assistance, emergency work must eliminate or reduce an immediate threat to life, public health or safety; or eliminate or reduce an immediate hazard that threatens significant damage to improved public or private property.
- Emergency protective measures to protect property can be funded only when the benefits achieved by the measure are greater than the costs.
- Some emergency work, while eligible for funding under emergency work, can not be approved for INF due to the need to ensure compliance with applicable Federal laws and regulations.

Identification of eligible work for INF

- INF funds are designated for emergency work only, for those expenses the applicant must pay within the first 60 days after a declared disaster.
- Examples of work items eligible for INF include:
 - Clearing debris from the road to the right-of-way
 - Sandbagging operations
 - Shoring a listing building
 - Disposal of dead animals
 - Provision of food, water, medicine and other essential needs
 - Actions taken to ensure the continuation of essential public services
- INF funds are designated for costs such as overtime payroll, equipment expenses, temporary employee payroll, cost for the use of applicant owned equipment or equipment rental, materials purchased or used from inventory, and payments to contractors for work performed.

- INF is not intended for those emergency work items that involve environmental or historic concerns, hazard mitigation projects, work covered by insurance or items of work that will require longer than 60 days to complete.
- The following is a list of examples that are not eligible for INF due to Special Considerations issues:
 - Demolition of historic structures or parts of historic structures
 - Removal of debris with known hazardous materials
 - Emergency work efforts covered by an existing insurance policy (building demolition or the removal of building debris)
 - Debris removal and disposal in Coastal Barrier Resources Act areas
- Any emergency work project that will extend beyond 60 days is also not eligible for INF, such as:
 - Large debris removal/disposal projects
 - Major demolition of destroyed building projects

Applying for INF

- Upon a Presidential declaration, the State will determine whether the applicants' immediate needs warrant INF. If the State decides INF is necessary, the State will notify the eligible applicants of how to request INF and any associated deadlines. This is typically a letter of request to a designated official.
- If a PDA was conducted an applicant is eligible for INF only if they were identified in the PDA.
- If a PDA was not conducted the State will determine eligible applicants and cost estimates for eligible emergency work.
- INF may total up to 50% of PDA estimates (or State estimates, if no PDA occurred) for eligible emergency work. The State will determine this percentage during the application process.
- The State will prepare a combined INF applicant listing and submit this and the associated *Request* forms to FEMA.
- FEMA will review the INF request and will approve funding as appropriate.

Obligation of INF

- INF may total up to 50% of PDA estimates for eligible emergency work. Each State determines this percentage. The following formula may be used to determine INF:

$$\text{Total INF} = \text{Eligible Emergency Work} \times \text{State Determined Percentage}$$

Example: The PDA identified emergency work costs for Applicants 1 and 2 in the amount of \$37,000 and \$15,000, respectively. Applicants 1 and 2 have formally submitted requests for INF to their State. The State determined percentage is 40%.

The State determines INF for each applicant as follows:

$$\text{Applicant 1 INF} = (\$37,000) \times (40\%) = \$14,800$$

$$\text{Applicant 2 INF} = (\$15,000) \times (40\%) = \underline{\$ 6,000}$$

$$\text{Total INF} \quad \$20,800$$

- Upon approval, FEMA will fund the Federal share of the Total INF and funds are placed in the State's account within days of the disaster declaration.
- The State determined percentage is the same for each eligible applicant in that State.
- Upon FEMA approval of the INF request, FEMA Public Assistance staff will prepare INF *PWs* and initiate a Case Management File for each applicant receiving INF.
- The State is responsible for disbursing INF to eligible applicants.

Reconciliation of INF

- The PAC is responsible for offsetting all INF against actual project costs.
- Any INF money the applicant is advanced will be first offset against their actual emergency work projects.
- If the applicant's actual emergency work project costs are less than the INF received, then INF will be offset against permanent work projects. Eligible permanent work costs will not be obligated until INF is reimbursed.
- If reconciled projects are within the small project threshold (\$47,800 in FY99) then these projects will be a part of the small project validation procedure. If the cost is above the threshold, the project will be classified as a large project and actual costs will be reviewed.

THE APPLICANT'S ROLE and RESPONSIBILITIES

Immediate Needs Funding (INF) is money earmarked for the most urgent work in the initial aftermath of a disaster. The funds are provided for work that must be performed immediately and paid for within the first 60 days following declaration. Eligible work typically includes debris removal, emergency protective measures, and removal of health and safety hazards. Immediate needs funds can be used for such expenses as temporary labor costs, overtime payroll, equipment, and material fees.

How does the INF process work?

If a disaster is declared, and the State thinks damage costs warrant the need for immediate cash flow, the State may request INF funding on your behalf. Up to 50% of the Federal share of emergency monies will then be placed in the State's account. Because this money can be made available in advance of normal procedures, paperwork and processing times are reduced and you can receive emergency funds sooner.

What do I need to do?

- If you are eligible to receive INF, the choice of whether or not to request INF is yours.
- Typically, INF is based on a percentage of the eligible emergency work identified during the PDA. You can assist the PDA team by alerting them to your emergency work and helping to estimate your needs.
- If a PDA occurs, and your damages are not identified or no immediate needs are noted, you will have the opportunity to request expedited handling of your emergency work when you officially file your *Request for Public Assistance (Request)* form.
- If a PDA did not occur, you may still be eligible to receive INF. Your State will determine eligible applicants and cost estimates. You should notify your State of your interest in INF and be prepared to provide information to estimate your immediate needs.
- Whether a PDA has been performed or not, your State will assess the need for immediate cash flow in your area. If your State determines a need, they will apply to FEMA for INF on your behalf. You can assist your State by conveying your interest in INF and expressing your immediate needs. This may be accomplished at the Applicants' Briefing.
- If your State determines that INF is warranted, you will follow your State's formal procedure for making an INF request. Your State will notify you of this process; typically they will have you send a letter of request to a designated State official. Your State will also notify you of the deadline to request INF.

- A completed *Request* form must be submitted before FEMA can release any INF monies. You should return the completed form as soon as possible, in person, by mail, or fax.
- If INF is approved by FEMA, your State will contact you about how to access INF monies.

What do I need to know?

- INF is designated for costs such as overtime payroll, temporary employee payroll, equipment expenses, the use of applicant owned equipment or equipment rental, materials purchased or used from inventory, and payments to contractors for work performed.
- Upon INF approval by FEMA, PWs will be prepared by PA staff to obligate this funding.
- Although the recommended INF amount is determined by site, you may use INF money for any eligible emergency work that requires payment within the first 60 days. INF money is not available for permanent work; emergency work with environmental or historic considerations or hazard mitigation projects; or projects that will not be completed in 60 days.
- As your actual emergency work PWs are received, your Public Assistance Coordinator (PAC) will adjust the funding for these projects to account for your INF advance.
- If your total actual emergency work costs are less than the amount of INF you received, the remaining INF balance will be offset against your permanent work projects. No permanent work projects will be obligated until your INF advance is reimbursed.
- Your PAC will use an *INF Reconciliation Sheet* to track your *Project Worksheets (PWs)* as they are used to offset your INF monies. After all INF monies have been offset against your actual PWs, the PAC will forward a copy of this sheet to you. Keep this sheet with your other project documentation to be available for future funding questions and/or audits.
- If a reconciled project is within the small project threshold (\$47,800 in FY99), then it will be included in the small project validation procedure. If the cost is above the threshold, the project will be classified as a large project and actual cost documentation will be reviewed.
- You are responsible for maintaining all documentation needed to support the projects that receive funding.
- Your PAC and Applicant Liaison can answer any specific questions you may have concerning INF.

THE STATE'S ROLE and RESPONSIBILITIES

The State is the grant administrator for all funds provided under the Public Assistance Program. As grantee, the State is responsible for administering the programmatic and grants management requirements of the Public Assistance Program. Key among the programmatic requirements is informing the applicants of the assistance available to them -- what is eligible and how to apply for it.

Immediate Needs Funding (INF) is a funding option provided to applicants with urgent needs. The INF process allows applicants to obtain money quickly without burdening them with extensive paperwork during peak crisis operations. Eligible emergency work typically includes debris removal, emergency protective measures, and removal of health and safety hazards. INF is designated for emergency work costs such as overtime payroll, temporary employee payroll, materials purchased, equipment rented, and payments to contractors for work performed. Because this money can be made available in advance of normal procedures, paperwork and processing times are reduced and the applicant can receive emergency funds sooner.

What does the State need to do during the PDA?

- The Preliminary Damage Assessment (PDA) is used to determine the magnitude and impact of the damage in your State. The State will guide FEMA in visiting local applicants and viewing their damage to assess the scope of damage and estimate repair costs.
- During the PDA, the PDA team will identify eligible applicants and emergency work and develop cost estimates. The State can assist the PDA team by alerting them to known emergency work such as debris removal and emergency protective measures or other immediate needs of applicants.
- When a PDA occurs, applicants are only eligible to receive INF if they were identified in the PDA. The State can assist the PDA team by alerting them to applicants who may have immediate needs.
- When a PDA does not occur, the State will be responsible for identifying eligible applicants and emergency work and developing cost estimates. The State may be able to assess applicant interest and need at the Applicants' Briefing.
- When a PDA does **not** occur, the State should prepare INF cost estimates carefully because any INF advanced to the applicant will be offset against applicants' actual project costs and permanent work projects will not be obligated until INF is reimbursed.
- The State will assess whether or not INF is necessary for applicants based on the urgency of their needs. If the State decides that INF is warranted, the State should notify FEMA of its intent to request INF on behalf of eligible applicants.

What is the State's role in the application process?

- The State will need to identify applicants who are in need of, and interested in receiving INF. This may be determined by information obtained during the PDA site visits or during the Applicants' Briefings.
- The State will notify interested applicants on the process to use to request INF, typically the applicant will send a letter of request to a designated State official. The State will also set a deadline to receive INF requests from the applicants.
- After the request deadline, the State will prepare a list that includes the following information for each applicant:
 - Applicant Name
 - Identification Number
 - Total applicant emergency work estimate
- The State will submit this list and the appropriate *Request for Public Assistance (Request)* forms to FEMA. The applicant must submit a *Request* form before the release of any INF monies. Therefore, the State should ensure that the applicants applying for INF have completed a *Request* form.

How much INF will an applicant receive?

- INF is based on a percentage of the PDA cost estimates (or if no PDA occurs, the State determined cost estimates) for eligible emergency work. The State will determine the percentage of the estimated emergency work costs that will be eligible for INF. The maximum allowable percentage is 50%. A standard formula for determining INF is as follows:

$$\text{Total INF} = \text{Emergency Work Cost} \times \text{State Determined Percentage}$$

- The State determined percentage is based on the applicants' need for *immediate* cash flow. After a disaster occurs, the State should assess this need. If it is determined that there is not a need, the State may choose not to apply for INF. If there is a need, the State determined percentage for all applicants may be up to 50%. In some cases, the applicants may not need the full 50% of emergency work costs immediately, and the State may choose a lesser percentage. The same State determined percentage should be used for all applicants in that State.
- Upon approval, FEMA will fund the Federal share of the Total INF.

What happens after FEMA approves INF?

- FEMA will notify the State when INF has been approved. Immediate Needs Funding will be placed in the State's account within days of the disaster declaration.
- The State is responsible for disbursing funds to the applicant. This includes informing the applicant of availability and disbursement procedures.
- The applicant must submit a *Request* form before the release of any INF monies. The State should ensure that the applicants applying for INF have completed a *Request* form.
- The State is responsible for designating personnel to serve as an Applicant's Liaison (Liaison) to interface with the applicants and FEMA Public Assistance Coordinator (PAC). The PAC will ensure that the INF is offset against the applicants other eligible projects, and the Liaison should be able to answer any applicant questions on State procedures involved with INF funding.

THE PAC'S ROLE and RESPONSIBILITIES

Immediate Needs Funding (INF) is an advance of money designated for eligible emergency work only, to help the applicant pay for expenses within the first 60 days after a declared disaster. Eligible work typically includes debris removal, emergency protective measures, and removal of health and safety hazards. Examples of eligible costs include overtime payroll, temporary employee payroll, the use of applicant owned equipment or equipment rental, materials purchased or used from inventory, and payments to contractors for work performed. The funds are provided to the State within days of declaration and prior to FEMA approval of specific emergency work *Project Worksheets*.

How does the INF process work?

During the Preliminary Damage Assessment (PDA), immediate needs are noted for each area surveyed. If a disaster is declared, and the State thinks damage costs warrant the need for immediate cash flow, the State may request INF funding on the applicant's behalf. Upon FEMA approval, up to 50% of the Federal share of emergency monies will be placed in the State's account. Because this money can be made available in advance of normal procedures, paperwork and processing times are reduced and the applicant can receive emergency funds sooner.

What do I need to do before INF is approved?

- When a PDA occurs, applicants are only eligible for INF if they were identified in the PDA. If an applicant did not participate in the PDA, that applicant may request that emergency work projects be expedited for quick payment. You will identify the applicants that receive INF, as well as the applicants who did not receive INF but require payment quickly. Please refer to the *Immediate Needs Funding Job Aid* included as Appendix A to this SOP.
- When a PDA occurs, it identifies any unmet immediate needs that require attention. This data becomes the basis for the decision to obligate INF. You will assist applicants throughout each step of the disaster recovery process, therefore you must be familiar with the data collected during the PDA, the type of INF provided, and the information obtained at the Applicants' Briefing.
- If a PDA does not occur, the eligible applicants and costs for INF will be identified by the State. This data becomes the basis for the decision to obligate INF. You may need to coordinate with the Applicant Liaison (Liaison) to become familiar with the data collected by the State. You will also need to know the amount of INF provided and the information obtained at the Applicants' Briefing.

What do I need to do after INF is approved?

- The State will apply for INF on behalf of an applicant. The Public Assistance Officer (PAO) will review this request. If INF is approved, you will assist in writing *PWs* and overseeing the INF obligation for assigned applicants. You will also initiate and update each applicant’s Case Management File.
- You are responsible for reconciling all INF and actual project costs. You will adjust actual emergency work project costs as they are received to account for the INF previously advanced to the applicant.
- If the applicant’s actual emergency work project costs are less than the INF received, then you will offset the INF balance against the applicant’s permanent work projects. This will continue until the INF monies have been reconciled. Permanent work project costs will not be obligated until the applicant’s INF is reimbursed.
- You will continually update the applicant’s Case Management File as appropriate.
- The applicant may have questions regarding the INF process, you should be prepared to explain the purpose of INF, inform the applicant of their obligated funding, and explain the reconciliation process.

How do I reconcile *PWs* to INF?

- It is your responsibility as the PAC to know how much INF money was advanced to each of your applicants and to ensure that all emergency work *PWs* are offset against this amount until all INF funds have been reimbursed.
- As each emergency work *PW* is received, use the following comment and line item to note on the *PW* the dollar amount deducted to offset INF monies already received by applicant:

Comment:

“This project has been reduced by monies previously funded on INF PW# _____ in the amount of \$_____.”

Line Item:

“Immediate Needs Funding offset <\$ >”

- This comment and line item will be needed on all emergency work *PWs* until the account balance reaches \$0, at which time all additional emergency work *PWs* will be processed normally at full value.
- If there are not enough emergency work *PWs* to cover the INF balance, permanent work *PWs* will be used to offset the INF total until a zero balance has been reached.
- No permanent work *PWs* may be obligated until the INF balance is zeroed out.

- Use the *INF Reconciliation Sheet* (see Appendix B) to list emergency work *PWs* and to calculate remaining INF balance.
 - From original Amount Advanced, subtract amount of *PW* offset, then show new Balance on the next line.
 - Continue subtracting *PWs* until the Balance column reads 0.
- Once the *INF Reconciliation Sheet* is complete, showing a zero balance, forward a copy to the applicant for placement in their files. This sheet will prove useful in case of audits and/or answering funding questions that may arise in the future.

APPENDIX A

Immediate Needs Funding Job Aid

Instructions

This job aid itemizes details about Immediate Needs Funding (INF). It can be used as a personal reference tool and/or as a checklist when meeting with or speaking to the applicant.

INF is a partial advance on emergency work items identified (1) during the Preliminary Damage Assessment (PDA), or (2) by the State if no PDA occurs. INF is designed to assist the applicant in dealing with their *urgent needs*, meaning that it generally covers those items that will require payment by the applicant within the first 60 days after disaster declaration. It is not intended for those emergency work items that involve Special Considerations or items of work that will require longer than 60 days to complete. These items will be funded in the normal manner as individual projects. The State determines the percentage of the estimated emergency work costs that will be eligible for INF. The maximum allowable percentage is 50%. INF is calculated using a standardized formula:

$$\text{Total INF} = \text{Emergency Work} \times \text{State Determined Percentage}$$

FEMA will fund the Federal share of the Total INF.

The following chart aids in defining those work items eligible for INF:

✓	Criterion	Examples
•	<ul style="list-style-type: none"> • Includes debris clearance and emergency protective measures 	<ul style="list-style-type: none"> • Clearing debris from the road to the right-of-way
	<ul style="list-style-type: none"> • Includes emergency protective measures performed on a damaged facility to prevent further damages or remove/prevent health or safety hazards 	<ul style="list-style-type: none"> • Sandbagging operations • Shoring a listing building • Disposal of dead animals
	<ul style="list-style-type: none"> • Excludes sites/items with Special Considerations • This emergency work requires further investigation prior to the release of funding by the Federal Emergency Management Agency (FEMA). 	<ul style="list-style-type: none"> • Demolition of historic structures or parts of historic structures • Removal of debris with known hazardous materials • Emergency work efforts covered by an existing insurance policy (building demolition or the removal of building debris) • Debris removal and disposal in Coastal Barrier Resources Act areas
	<ul style="list-style-type: none"> • Excludes sites/items that require more than 60 days to complete 	<ul style="list-style-type: none"> • Large debris removal/disposal projects • Major demolition of destroyed building projects • Any other emergency work project that will extend beyond 60 days

Special Considerations Issues

The regulations governing environmental and historic impacts recognize that unique emergency conditions exist in the immediate aftermath of a disaster. Generally, these laws allow for certain exceptions, waivers, and/or accelerated reviews to accommodate the need of a community to complete urgent emergency work activities that are necessary to protect life, health, and safety. However, there is some emergency work that, while eligible for funding under emergency work, **can not** be approved for INF due to the need to ensure compliance with applicable Federal laws and regulations.

INF Obligation

When a PDA has been performed, only applicants that were included in the PDA are eligible to receive INF.

✓	PDA Status	Steps Taken
•	<ul style="list-style-type: none"> Applicant was included in the PDA 	<ul style="list-style-type: none"> The FEMA PDA representative records the cost estimates on emergency work on the PDA forms. Upon a presidential declaration, the State may request INF on behalf of the applicant. FEMA writes a <i>Project Worksheet</i> for its share of the INF amount. The State makes funds available to the applicant. The previously obligated INF is offset on future emergency work <i>Project Worksheets</i> written and approved.
	<ul style="list-style-type: none"> Applicant was not included in the PDA 	<ul style="list-style-type: none"> The applicant is not eligible for INF. Expedited emergency work <i>Project Worksheets</i> will be processed at the request of the applicant.

If a PDA was not performed the State will determine eligible applicants and estimated costs.

FEDERAL EMERGENCY MANAGEMENT AGENCY		
IMMEDIATE NEEDS FUNDING (INF)		
RECONCILIATION SHEET		
1. APPLICANT	2. PA ID	3. DISASTER NUMBER
		FEMA- DR-
4. COUNTY		5. PAC
INF PW #	Date Obligated	Amount Advanced: \$

Cost Reconciliation				
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$
Offset PW #	Date	Cat.	PW \$	Offset \$: Balance: \$

Emergency work PWs should be offset before any permanent work PWs are obligated. If there are not enough emergency work PWs to completely offset the INF balance, offset with permanent work PWs until the balance is reduced to \$0. Never go below a \$0 balance. The PW offset amount for INF funds may be all or a portion of any PW estimate. Once the balance is reduced to \$0, forward a copy of this form to the applicant for their records.

