



Coronavirus (COVID-19) Pandemic: Public Assistance Programmatic Deadlines (Interim) Version 2 FEMA Policy # 104-22-0002

BACKGROUND

This interim policy supersedes Version 1 of the *Coronavirus (COVID-19) Pandemic: Public Assistance Programmatic Deadlines* released on June 15, 2022 and is applicable to all COVID-19 declarations. Pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), the President issued a nationwide emergency declaration¹ on March 13, 2020 and major disaster declarations for the COVID-19 pandemic. This policy applies to the emergency assistance authorized by these declarations.

On February 10, 2023, FEMA established May 11, 2023 as the end of the incident period and the emergency work completion deadline for Public Assistance (PA) for all COVID-19 emergency and major disaster declarations. This will be concurrent with the expiration of the national emergency and public health emergency (PHE) declarations.

PURPOSE

This policy establishes PA eligibility and programmatic deadlines to ensure consistent and appropriate implementation across all COVID-19 emergency and major disaster declarations. Appendix A includes a table of the programmatic deadlines established in this policy. Except where specifically stated otherwise in this policy and other COVID-19 specific policies, assistance is subject to PA Program requirements as defined in Version 3.1 of the Public Assistance Program and Policy Guide (PAPPG).² This policy:

1. Provides guidance for programmatic deadlines for work completed at 100% federal cost share from January 20, 2020 through July 1, 2022.
2. Provides guidance for programmatic deadlines for work completed at 90% federal cost share from July 2, 2022 through May 11, 2023.

¹ www.fema.gov/news-release/2020/03/13/covid-19-emergency-declaration.

² [Public Assistance Program and Policy Guide \(PAPPG\) Version 3.1](#).



3. Provides guidance for limited, eligible costs that may be incurred for a period up to 90 days from the end of the emergency work completion deadline on May 11, 2023, for projects that require demobilization, disposition, and/or disposal of equipment, supplies, or real property.

PRINCIPLES

- A. FEMA is establishing guidance for the implementation of the end of the COVID-19 incident period, including providing advance notice of the establishment of deadlines.
- B. FEMA will implement this policy in a consistent and equitable manner through informed decision making and review of an Applicant's supporting documentation.

REQUIREMENTS

A. WORK COMPLETION DEADLINE

The regulatory deadline for completion of Emergency Work is typically six months from the declaration date, with provisions for extensions. The unprecedented nature of COVID-19 events and the impacts of the pandemic necessitated emergency protective measures to continue beyond six months. On August 24, 2020, the Assistant Administrator for Recovery extended the Emergency Work completion deadline for PA under 44 C.F.R. §206.204(d) until further notice and committed FEMA to provide notification prior to the establishment of a deadline for the completion of emergency work.

1. FEMA issued a memorandum³ on March 30, 2022 that established an interim work completion deadline of July 1, 2022 for work completed from the beginning of the COVID-19 incident period (January 20, 2020) through July 1, 2022 at 100% federal cost share.
2. FEMA issued a memorandum⁴ on February 10, 2023, that established the final PA Emergency Work completion deadline as May 11, 2023, for the COVID-19 national emergency and major disaster declarations.⁵
 - a. May 11, 2023 is the date on which eligibility of all emergency work and associated costs for the COVID-19 declarations end.
 - b. Costs incurred for work performed under COVID-19 declarations after May 11, 2023, are not eligible for PA funding, notwithstanding costs allowed for under Section A.3.
3. Recognizing that costs may be incurred for demobilization, disposition, and disposal activities after the completion of eligible emergency work, FEMA has approved an extension to the emergency work period of performance for only demobilization,

³ [COVID-19 Public Assistance Implementation – Progress, Success and Next Steps](#).

⁴ [COVID-19 –Incident Period Closure, Public Assistance Emergency Work Deadline, and Resulting Program Guidance Memorandum](#).

⁵ See 44 C.F.R. 206.204(c)(1)) for work completion deadlines.



disposition, and disposal activities from the end of the emergency work completion deadline on May 11, 2023, for a period not to exceed 90 days (August 9, 2023).

- a. FEMA Regional Administrators (RAs) may extend the August 9, 2023 deadline to complete demobilization, disposition and disposal activities for an additional 90 days (November 7, 2023), when the request is justified based on extenuating circumstances beyond the Recipient's or Applicant's control.

B. REQUEST FOR PUBLIC ASSISTANCE DEADLINE:

1. Applicants⁶ and Recipients⁷ must have submitted all Requests for Public Assistance (RPAs) to FEMA via the [Grants Portal](#) system no later than July 1, 2022.⁸ The RPA is the first step in applying for PA funding. Approval of an RPA signifies that FEMA has determined the Applicant is eligible for PA funding. Once approved, the Applicant must submit Project Applications for work and costs related to the COVID-19 response in order to receive funding.

2. Time Extensions:

- a. FEMA RAs were authorized to extend the July 1, 2022 RPA deadline for a potential Applicant up to 90 days (September 29, 2022), when the request was justified based on specific extenuating circumstances beyond the Recipient's or Applicant's control.
- b. For time extensions beyond the initial 90 days (September 29, 2022), RAs must coordinate with the Assistant Administrator, Recovery Directorate at FEMA Headquarters for concurrence of approvals and denials.
- c. An example of an extenuating circumstance that may justify a time extension for RPA submittal is if an Applicant did not anticipate conducting any COVID-19 work and did not conduct work until after July 1, 2022.

C. PROJECT APPLICATION SUBMISSION DEADLINE:

1. Deadline to Identify and Report Damage and Submit Project Applications:

- a. The regulatory deadline for Applicants to identify and report damage is typically 60 days from its first substantive meeting with FEMA (typically the Recovery Scoping Meeting).⁹ On May 14, 2020, FEMA extended the deadline

⁶ Applicant: A non-federal entity submitting an application for assistance under the Recipient's federal award.

⁷ Recipient: A non-federal entity that receives a federal award directly from a federal awarding agency to carry out an activity under a federal program.

⁸ See [Grants Portal Account and Request for Public Assistance Guide](#) for additional information.

⁹ See Title 44 Code of Federal Regulations (C.F.R.) § 206.202(d)(1)(ii). Applicants may either watch a Recovery Scoping Video in lieu of a meeting or FEMA will work with the Applicant to conduct a Recovery Scoping Meeting prior to October 31, 2022.



to identify and report damage, stating the period would remain open for the duration of the PHE, unless an earlier deadline was deemed appropriate.

- b. Per the PAPPG, identifying and reporting damage includes reporting of emergency work activities.¹⁰
- c. FEMA typically considers the deadline for identifying and reporting damage to be met upon receipt of a Damage Inventory/Impact List. For COVID-19 declarations, FEMA created a streamlined Project Application to identify and report COVID-19 activities in lieu of requiring Damage Inventories/Impact Lists. Applicants list the work they performed, or will perform, in the Project Application. Applicants must submit Project Applications to FEMA via the PA Grants Portal by the following deadlines:
- d. Work Performed through July 1, 2022:
 - i. FEMA previously established December 31, 2022, as the deadline to identify and report all emergency work activities performed through July 1, 2022, for all COVID-19 declarations. As noted above, this will be captured in the Project Application submission.
 - ii. By December 31, 2022, Applicants and Recipients must have submitted to FEMA all Project Applications¹¹ for work performed through 11:59 p.m. on July 1, 2022.
 - iii. The Project Application submission must include information and documentation sufficient for FEMA to determine whether the work is eligible for PA funding and must include either the actual or estimated cost for work performed through July 1, 2022.
- e. For work performed from July 2, 2022, through May 11, 2023:
 - i. By November 7, 2023, Applicants and Recipients must submit to FEMA all Project Applications for work performed from July 2, 2022, through 11:59 p.m. on May 11, 2023. This includes Project Applications for work performed for demobilization, disposition, and disposal activities.
 - ii. The Project Application submission must include information and documentation sufficient for FEMA to determine whether the work is eligible for PA funding and must include either the actual or estimated cost for work performed from July 2, 2022, through 11:59 p.m. on May 11, 2023 and for work performed for demobilization, disposition, and disposal activities.

¹⁰ See page 134 of [PAPPG Version 3.1](#).

¹¹ For more information: <https://www.fema.gov/fact-sheet/public-assistance-simplified-application>.



2. Time Extensions:

- a. For work performed through July 1, 2022, FEMA RAs may extend the December 31, 2022 Project Application submission deadline up to 90 days (March 31, 2023) when the request is justified based on specific extenuating circumstances beyond the Recipient's or Applicant's control.
- b. For work performed from July 2, 2022 through May 11, 2023, FEMA RAs may extend the November 7, 2023, Project Application submission deadline up to 90 days (February 5, 2024), when the request is justified based on specific extenuating circumstances beyond the Recipient's or Applicant's control.
- c. For work performed from May 11, 2023 through August 9, 2023, FEMA RAs may extend the November 7, 2023, Project Application Submittal deadline up to 90 days (February 5, 2024) to complete eligible demobilization, disposition and disposal activities, when the request is justified based on specific extenuating circumstances beyond the Recipient's or Applicant's control.
- d. For time extensions beyond 90 days of the respective deadlines above, RAs must coordinate with the Assistant Administrator, Recovery Directorate at FEMA Headquarters for concurrence of approvals and denials.
- e. The following are examples of extenuating circumstances that may justify a time extension:
 - If an Applicant's RPA was not approved by October 2022.
 - When the respective Applicant has insufficient personnel due to active incident response activities on non-COVID-19 declarations.
 - When the respective Applicant has an overwhelming quantity of project applications to which the deadline applies.

3. Expedited Funding Projects:

- a. By December 31, 2022, Applicants must have amended expedited funding projects by submitting a streamlined Project Application as an amendment to the project to define all work activities through July 1, 2022, along with an updated cost estimate. If the expedited funding project covered a timeframe after July 1, 2022, and funding is still justifiably needed, FEMA will work with the Applicant to ensure continuance of expedited funding. Recipients must limit advance payments, even under expedited funding projects, to the



“minimum amounts needed” and timed based on the “actual, immediate cash requirements” to perform the eligible work.¹²

4. Federal Cost Share Application:

- a. **100% Funding:** The President authorized 100% federal funding for all eligible emergency work costs under the COVID-19 declarations through July 1, 2022. FEMA will apply 100% federal funding to all eligible COVID-19 costs for work performed and items used from the beginning of the incident period through 11:59 p.m. on July 1, 2022, as follows:
 - i. **Employee Labor:** Costs for hours worked through July 1, 2022.
 - ii. **Purchased Supplies:** Costs to purchase supplies¹³ used or distributed through July 1, 2022. FEMA only provides PA funding for the purchase of supplies projected to be used or distributed in the next 60 days. Any supplies purchased for a 60-day timeframe are eligible for 100% federal funding only if the items were used or distributed by July 1, 2022.
 - iii. **Purchased Equipment:** Costs to purchase equipment that the Applicant used or distributed by July 1, 2022, and the cost for usage through July 1, 2022.
 - iv. **Leased Equipment and Facilities:** Lease costs prior to July 2, 2022. FEMA may calculate the cost based on a proration of time (e.g., if a facility is leased for six months based on a monthly rate and the 100% federal cost share expired 45 days after the start of the lease, FEMA applies the increased federal cost share to the cost to lease the facility for 45 days based on a proration of the monthly rate). FEMA only provides funding for storage that is necessary to store 60 days of PPE and other necessary supplies.¹⁴
 - v. **Contract Costs:** Costs for work performed prior to July 2, 2022. If costs cannot be distinguished by date performed, FEMA may prorate costs based on the percentage of work performed prior to the deadline versus the percentage of work remaining. However, to the greatest extent possible, Applicants should work with contractors to delineate dates associated with work.
- b. **90% Funding:** In Section 311 of the Department of Homeland Security Appropriations Act of 2022,¹⁵ Congress directed the federal cost share of assistance for the COVID-19 disaster declarations to be at least 90%. FEMA

¹² 2 C.F.R. § 200.305(b).

¹³ Supplies includes personal protective equipment (PPE).

¹⁴ This 60-day limit includes storage for PPE and other supplies associated with safe opening and operating.

¹⁵ [Public Law 117-103](#)



will apply the 90% federal cost share to funding for all eligible costs for work performed and items used from July 2, 2022, through May 11, 2023 as follows:¹⁶

- i. **Employee Labor:** Costs for hours worked through May 11, 2023.
 - ii. **Purchased Supplies:** Costs to purchase supplies¹⁷ used or distributed through May 11, 2023. FEMA only provides PA funding for the purchase of supplies projected to be used or distributed in the next 60 days. Any supplies purchased for a 60-day timeframe are eligible for 90% federal funding only if the items were used or distributed by May 11, 2023.
 - iii. **Purchased Equipment:** Costs to purchase equipment that the Applicant used or distributed by May 11, 2023, and the cost for usage through May 11, 2023.
 - iv. **Leased Equipment and Facilities:** Lease costs on or after July 2, 2022. FEMA may calculate the cost based on a proration of time. FEMA only provides funding for storage that is necessary to store 60 days of PPE and other necessary supplies.¹⁸
 - v. **Contract Costs:** Costs for work performed from July 2, 2022, through May 11, 2023. If costs cannot be distinguished by date performed, FEMA may prorate costs based on the percentage of work performed prior to the deadline versus the percentage of work remaining. However, to the greatest extent possible, Applicants should work with contractors to delineate dates associated with work.
- c. **Separation of Costs:** The Applicant must delineate costs for work performed and items used prior to July 2, 2022, from costs for work performed and items used from July 2, 2022, through May 11, 2023. The Applicant must also delineate costs for work performed and items used for demobilization, disposition, and disposal activities. FEMA and the Recipient will work with Applicants to process project amendments to ensure work and costs align to the timeframe of work performed.
- d. **Donated Resources:** FEMA does not provide PA funding for donated resources; however, the Applicant may use the value of donated resources to offset the non-federal cost share of its eligible Emergency Work projects and

¹⁶ FEMA will issue separate guidance for costs related to demobilization, disposition, and disposal of equipment and supplies, to include the purchase of supplies and equipment prior to September 1, 2020.

¹⁸ This 60-day limit includes storage for PPE and other supplies associated with safe opening and operating.



Direct Federal Assistance. If the Applicant used donated resources prior to July 2, 2022, it may use the value of those donated resources to offset the 10% non-federal cost share for eligible work performed on or after July 2, 2022.

5. Project Thresholds:

- a. The project thresholds¹⁹ for minimum project amounts, and small and large projects as defined in Chapter 3.IV. B. Project Thresholds of the PAPPG apply to each individual Project Application. On August 3, 2022, FEMA implemented a regulatory change to increase the small project maximum for the agency's PA program to \$1 million. The \$1 million threshold applies to COVID-19 projects that had not been obligated as of August 3, 2022.

D. PROJECT CLOSEOUT SUBMISSION DEADLINE:

1. For all work performed for COVID-19 declarations, Recipients must submit project closeout documentation to FEMA by May 6, 2024. Recipients may establish earlier deadlines for subrecipients to submit project closeout documentation to recipients.
 - a. **Small Projects:**
 - i. The Recipient must submit to FEMA certification of completion for all Recipient and Subrecipient Small Projects by May 6, 2024.
 - b. **Large Projects:**
 - i. The Recipient must submit to FEMA the final actual cost claim and supporting documentation for each Large Project with certification of completion by May 6, 2024.
 - c. **Time Extensions:**
 - i. FEMA RAs may extend deadlines for up to 90 days (August 5, 2024)²⁰ for submitting project closeout documentation when the request is justified based on specific extenuating circumstances beyond the Recipient's or Subrecipient's control. For time extensions beyond the initial 90 days, RAs must coordinate with the Assistant Administrator, Recovery Directorate, at FEMA Headquarters for concurrence of approvals and denials. The following are examples of circumstances that may justify a time extension:

¹⁹ [Per Capita Impact Indicator and Project Thresholds | FEMA.gov](#)

²⁰ 90 days beyond May 6, 2024, is Sunday, August 4, 2024; therefore, FEMA is extending the deadline to August 5, 2024.



- When the respective Subrecipient or Recipient has projects with open and active correspondence pending that is related to the scope or cost of the project;
 - When the respective Subrecipient or Recipient has insufficient personnel available to process project closeout and documentation reviews due to active incident response activities; or
 - When the respective Subrecipient or Recipient has a significant amount of project closeouts due simultaneously.
- d. **Documentation:** FEMA makes its eligibility determination and processes the project based on the documentation received within the established deadline.

E. MANAGEMENT COST DEADLINES:

Section 324 of the Stafford Act authorizes PA funding for management costs.²¹

1. Recipients:

Recipients may claim management costs incurred up to two years from the close of the incident period: May 11, 2025. This deadline is the timeframe for which management costs are eligible. It is not the deadline for submitting a management cost project application.

2. Subrecipients:

Subrecipients may claim management costs incurred²² up to two years from the close of the incident period: May 11, 2025.

3. Time Extensions:

- a. A Recipient or Subrecipient may request a time extension for submitting management costs based on specific extenuating circumstances. Such request must include a schedule for completion of any remaining PA-related administrative activities.
- b. FEMA RAs may extend deadlines for submittal of management costs, not to exceed the deadline for the prime award period of performance.
- c. The following are examples of extenuating circumstances that may justify a time extension for delays in submitting management costs to PA:

²¹ See FEMA's [PA Management Costs Interim Policy \(FP 104-11-2\) \(fema.gov\)](#)

²² This deadline is the timeframe for which management costs are eligible. It is not the deadline for submitting a management cost project application.



- When the Subrecipient or Recipient has projects with open and active correspondence pending that is related to the scope or cost of the project;
- When the Subrecipient or Recipient has insufficient personnel available to process project closeout and documentation reviews due to active incident response activities; or
- When the Subrecipient or Recipient has a significant number of open PA projects.
- When the Subrecipient or Recipient has a significant amount of project closeouts due simultaneously.

F. OVERLAPPING SOURCES OF FUNDING

Congress has appropriated over \$4.6 trillion to multiple federal agencies to assist state, local, tribal, and territorial (SLTT) governments in addressing immediate needs in responding to COVID-19. FEMA’s authority to respond to COVID-19 thus in some cases overlaps with that of other federal agencies. Given the need of SLTTs to quickly address the public health threats of COVID-19 and the funding availability from several federal agencies for this purpose, PA Applicants have flexibility to determine which source of funding to use for their costs to best meet their needs, subject to the purpose and eligibility requirements of each federal program and funding source.

Section 312 of the Stafford Act prohibits FEMA from duplicating benefits from other sources.²³ Per the PAPPG, if an Applicant receives funding from another source for the same work that FEMA funded, FEMA reduces the eligible cost or de-obligates funding to prevent a duplication of benefits. Under Section 312, multiple agencies having authority to expend funds for the same purpose is not, by itself, a duplication of benefits.

Therefore, for COVID-19 declarations, FEMA’s PA policy is that if an Applicant does not receive funding from another source for the same cost item that PA funding is provided, FEMA will not consider it to be a duplication of benefits.

If an Applicant receives funding from another source for the same exact cost item that FEMA funded, FEMA will reduce the eligible amount to prevent a duplication of benefits. For example, if FEMA provides PA funding for eligible COVID-19 medical care costs and the Applicant also receives funding from another source for COVID-19 medical care, FEMA will only consider it a duplication of benefits if the Applicant uses the other sources funding for the same cost items that were eligible and claimed to FEMA for PA funding. For more information see: COVID-19 Patient Care Revenue Duplication of Benefits Recipient and Subrecipient Guide.²⁴

²³ Stafford Act § 312, 42 U.S.C. § 5155, and 2 C.F.R. § 200.406.

²⁴ [COVID-19 Patient Care Revenue Duplication of Benefits Recipient and Subrecipient Guide COVID-19 Patient Care Revenue Duplication of Benefits Recipient and Subrecipient Guide](#)



FEMA

Applicants must ensure they do not receive FEMA PA funding for the same exact cost item funded by another federal agency or any other source such as private insurance or patient payments. If this occurs, Applicants must return the duplicated amount to FEMA.²⁵ Applicants must certify in the Project Application that assistance has not and will not be duplicated.

G. NON-DISCRIMINATION AND EQUITY REQUIREMENTS

As a condition of receiving PA funding, Recipients and Subrecipients must comply with all laws and authorities prohibiting discrimination, including but not limited to, Title 44 of the Code of Federal Regulations Part 7 and Title VI of the Civil Rights Act, which prohibit discrimination based on race, color or national origin (including limited English proficiency); and the Stafford Act's Section 308, which requires the impartial and equitable delivery of disaster services and activities without discrimination on the grounds of race, color, religion, nationality, sex, age, disability, English proficiency, or economic status.

Melissa K. Forbes
Assistant Administrator
Recovery Directorate

Date

²⁵ [Coordinating Public Assistance and Other Sources of Federal Funding \(fema.gov\)](https://www.fema.gov)

ADDITIONAL INFORMATION

REVIEW CYCLE

FEMA Policy #104-22-0002, will be reviewed and evaluated as necessary.

AUTHORITIES

- Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. §§ 5121 - 5207, as amended
- Title 44 of the Code of Federal Regulations, Part 206, Subpart H
- Title 2 of the Code of Federal Regulations, Part 200

MONITORING AND EVALUATION

FEMA will closely monitor the implementation of this policy through coordination with regional and field staff, as appropriate, as well as interagency partners and SLTT stakeholders.

QUESTIONS

Direct questions to fema-recovery-pa-executive-office@fema.dhs.gov.

Appendix A – Programmatic Deadlines Chart

Cost Share		Work Conducted	
100% Federal Funding		Costs for work performed and items used or distributed for use through 11:59 p.m. on July 1, 2022	
90% Federal Funding		Costs for work performed and items used or distributed for use on or after July 2, 2022	
Type		Deadline	Time Extensions
Request for Public Assistance		July 1, 2022	<ul style="list-style-type: none"> Regional Administrator up to 90 days (September 29, 2022) Assistant Administrator of Recovery concurrence beyond 90 days
Work Completion Deadline for work performed through July 1, 2022		July 1, 2022	N/A
Work Completion Deadline for work performed from July 2, 2022, through May 11, 2023.		May 11, 2023	N/A
Demobilization, disposition, and disposal activities after the completion of eligible emergency work.		FEMA has approved an extension to the emergency work period of performance for a period not to exceed 90 days (August 9, 2023) from the end of the emergency work completion deadline on May 11, 2023.	<ul style="list-style-type: none"> Regional Administrator up to 90 days (November 7, 2023) with no further allowances
Project Application Submission / Damage Identification Deadline for work performed from January 20, 2020 through 11:59 p.m. on July 1, 2022		December 31, 2022	<ul style="list-style-type: none"> Regional Administrator up to 90 days (September 29, 2022) Assistant Administrator of Recovery concurrence beyond 90 days
Project Application Submission / Damage Identification Deadline for all work performed from July 2, 2022, through May 11, 2023.		November 7, 2023. This includes for costs incurred for demobilization, disposition, and disposal activities.	<ul style="list-style-type: none"> Regional Administrator up to 90 days (February 5, 2024) Assistant Administrator of Recovery concurrence beyond 90 days
Closeout Deadline for large projects		May 6, 2024	<ul style="list-style-type: none"> Regional Administrator up to 90 days (August 5, 2024) Recipient's or Subrecipient's control.

		<ul style="list-style-type: none">• Assistant Administrator of Recovery concurrence beyond 90 days.
Closeout Deadline for small projects	May 6, 2024	<ul style="list-style-type: none">• Regional Administrator up to 90 days (August 5, 2024) Recipient's or Subrecipient's control.• Assistant Administrator of Recovery concurrence beyond 90 days
Management Costs	May 11, 2025	<ul style="list-style-type: none">• Regional Administrator may extend deadlines for submittal of management costs, not to exceed the deadline for the prime award period of performance.