

**Table 10. Documentation to Support Costs Claimed**

Documentation to Support Costs Claimed
<p><b>The Applicant should submit the following to support costs claimed (not an all-inclusive list):</b> <b>Applicant (Force Account) Labor and Prisoner Labor:</b></p> <p>For each individual:</p> <ul style="list-style-type: none"><li><input type="checkbox"/> Name</li><li><input type="checkbox"/> Job title and function</li><li><input type="checkbox"/> Type of employee (i.e., full-time exempt, full-time non-exempt, part-time, temporary, prisoner, etc.)</li><li><input type="checkbox"/> Days and hours worked</li><li><input type="checkbox"/> Pay rate(s) and fringe benefit rate(s)</li><li><input type="checkbox"/> Description of work performed with representative sample of daily logs / activity reports, if available</li><li><input type="checkbox"/> Representative sample of timesheets</li><li><input type="checkbox"/> Fringe benefit calculations</li><li><input type="checkbox"/> Pay policy</li></ul> <p><b>Applicant-Owned (Force Account) Equipment:</b></p> <p>For each piece of equipment:</p> <ul style="list-style-type: none"><li><input type="checkbox"/> Type of equipment and attachments used, including year, make, and model</li><li><input type="checkbox"/> Size/capacity (e.g., horsepower, wattage)</li><li><input type="checkbox"/> Locations and days and hours used with usage logs</li><li><input type="checkbox"/> Operator name</li><li><input type="checkbox"/> Schedule of rates, including rate components</li></ul> <p><b>Rented or Purchased Equipment:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Rental or lease agreements, invoices, receipts</li><li><input type="checkbox"/> Days used</li></ul> <p><b>Supplies from Stock:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Historical cost records</li><li><input type="checkbox"/> Inventory records</li><li><input type="checkbox"/> Type of supplies and quantities used, with support documentation such as daily logs</li></ul> <p><b>Purchased Supplies:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Receipts or invoices</li></ul> <p><b>Contracts:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Procurement policy</li><li><input type="checkbox"/> Procurement and bid documents</li><li><input type="checkbox"/> For procurements in excess of the simplified acquisition threshold, a cost/price analysis</li><li><input type="checkbox"/> Contracts, change orders, and invoices</li><li><input type="checkbox"/> Dates worked</li><li><input type="checkbox"/> For time and materials (T&amp;M) contracts, monitoring documentation</li></ul> <p><b>Mutual aid:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> Written agreement</li><li><input type="checkbox"/> Services requested and received</li><li><input type="checkbox"/> Same information listed for labor, equipment, and supplies above (as applicable)</li><li><input type="checkbox"/> Invoices</li></ul>

## Documentation to Support Costs Claimed

### Donated Resources:

For each individual:

- Name
- Days and hours worked
- Location of work and work performed

Equipment:

- Same information listed under Applicant-Owned Equipment above
- Who donated each piece of equipment

Supplies or materials:

- Quantity donated
- Who donated
- Location(s) used

### Cost Estimates:

- Cost estimate for the agreed-upon SOW developed with unit costs
- Qualifications of the company or individual who prepared the cost estimate

### Cost reasonableness (if requested by FEMA):

- Documentation showing current market price for similar goods or services, such as:
  - Historical documentation;
  - Average costs in the area; or
  - Published unit costs from national cost estimating databases.
- Documentation supporting necessity of unique services or extraordinary level of effort
- Documentation supporting shortages, challenging procurement circumstances, and length of time shortages or procurement challenges existed, such as:
  - News stories
  - Supply chain vendor reports

For Direct Administrative Costs (DAC):

- Specific description of administrative task performed by individual
- Skill level and position description of individual performing task

### Other:

- Documentation regarding cash donations or other funding received
- Cost comparisons and source documentation, if applicable
- Actual insurance proceeds, if available

## E. Project Documentation

The Applicant must maintain all source documentation supporting the project costs.<sup>313</sup> To facilitate closeout and audits, the Applicant should file all documentation pertaining to each project with the corresponding PW as the permanent record of the project.

The Recipient and the Applicant must keep all financial and program documentation for 3 years after the date of the Recipient's final Financial Status Report (FSR) (FEMA Form 112-0-1).<sup>314</sup> Records are subject to audit by State auditors, FEMA, the U.S. Department of Homeland Security Office of Inspector General, and the U.S. Government Accountability Office.<sup>315</sup>

<sup>313</sup> 2 CFR § 200.302.

<sup>314</sup> 2 CFR § 200.333; [www.fema.gov/media-library/assets/documents/29496](http://www.fema.gov/media-library/assets/documents/29496).

<sup>315</sup> 2 CFR § 200.336.