

# Documentation to Support Costs Claimed

Well documented claims speed processing and payment.

The Applicant should submit the following to support costs claimed (not an all-inclusive list):

## **Applicant (Force Account) Labor and Prisoner Labor:**

For each individual:

- Name
- Job title and function
- Type of employee (i.e., full-time exempt, full-time non-exempt, part-time, temporary, prisoner, etc.)
- Days and hours worked
- Pay rate(s) and fringe benefit rate(s)
- Description of work performed with representative sample of daily logs / activity reports, if available
- Representative sample of timesheets
- Fringe benefit calculations
- Pay policy

## **Applicant-Owned (Force Account) Equipment:**

For each piece of equipment:

- Type of equipment and attachments used, including year, make, and model
- Size/capacity (e.g., horsepower, wattage)
- Locations and days and hours used with usage logs
- Operator name
- Schedule of rates, including rate components
- Rented or Purchased Equipment:
- Rental or lease agreements, invoices, receipts
- Days used

## **Supplies from Stock:**

- Historical cost records
- Inventory records
- Type of supplies and quantities used, with support documentation such as daily logs

## **Purchased Supplies:**

- Receipts or invoices

## **Contracts:**

- Procurement policy

- Procurement and bid documents
- For procurements in excess of the simplified acquisition threshold, a cost/price analysis
- Contracts, change orders, and invoices
- Dates worked
- For time and materials (T&M) contracts, monitoring documentation

**Mutual aid:**

- Written agreement
- Services requested and received
- Same information listed for labor, equipment, and supplies above (as applicable)
- Invoices

**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

The above checklist is from the FEMA Public Assistance Program and Policy Guide FP 104-009-2 / April 2007 pages 140 and 141. Much more critical information about the FEMA Public Assistance program can be found in the guide.

To access the policy guide online go to [www.fema.gov](http://www.fema.gov), select the navigation menu then select Public Assistance: Local, State, tribal and Non-Profit.