
JOB AID: RECORD KEEPING

In the event of an emergency, the MUNICIPALITY should ensure that work performed both before and after a disaster declaration is well documented, the MUNICIPALITY should:

- Designate a person to coordinate the accumulation of records.
- Establish a separate and distinct file system for recording revenue and expenditures for the event.
- Document damages with photos, GPS coordinates, and damage descriptions.
- Maintain accurate disbursement and accounting records to document the work performed and the costs incurred.
- Track employees assigned to each project document hours worked.
- Track equipment assigned to each project and hours used each day on that project.
- Ensure that materials taken from existing inventories for use under FEMA projects are documented by inventory withdrawal and usage records.
- Track and document all contract costs incurred in support of each project
- Establish a file for each project where work has been or will be performed. For projects that include more than one physical site, records showing specific costs and scopes of work should be maintained **by site** to expedite insurance and FEMA reviews.

Checklist for Each Project:

- Photographs of damage, work underway, work completed
- Estimated and actual costs
- Force account labor (eligible personnel costs)
- Force account equipment
- Rented equipment
- Materials and purchases
- Contract costs
- Procurement process compliance
- Insurance information
- Permits required
- Environmental and/or historic alternatives and hazard mitigation opportunities considered
- Environmental Review Documents

-
- Records of donated goods and services
 - Research insurance coverage and seek reimbursement for the maximum amount. Maintain record of payments received against each project.

The MUNICIPALITY should use FEMA Summary Forms to organize and summarize costs:

- **Force Account Labor Summary** (FEMA Form 90-123) - Used to record your personnel costs
 - **Force Account Equipment Summary** (FEMA Form 90-127) -Used to record your equipment use costs
 - **Materials Summary Record** (FEMA Form 90-124) - Used to record the supplies and materials that you take out of stock or purchase
 - **Rented Equipment Summary Record** (FEMA Form 90-125) - Used to record the costs of rented or leased equipment
 - **Contract Work Summary Record** (FEMA Form 90-126) - Used to record the costs of work you have done by contractor
 - **Applicant's Benefits Calculation Worksheet** (FEMA Form 90-128) -Used to record fringe benefits pay for employees
-
-

Project Worksheets

A *Project Worksheet* will be developed by FEMA to document the eligibility, scope of work and cost estimate for a project. Documentation kept by each applicant must supply FEMA with the information necessary to demonstrate eligibility, develop a scope of work, conduct historic preservation and environmental reviews and approve the scope of work and itemized cost estimate prior to funding. The approved *Project Worksheet* will then be the basis for funding under the Public Assistance Program.

Applicants must maintain audit-quality documentation of all work performed and costs associated with that work to provide to FEMA at the time of Project closeout and ensure payment of eligible final costs. Applicants must maintain strict compliance with the FEMA-approved Scope of Work for each project and request FEMA approval for any deviation prior to start of construction.

Failure to maintain documentation, obtain permitting, or request FEMA approval of a change in SOW could endanger eligibility of your project for reimbursement.
