

# BAKER DONELSON

## FEMA PUBLIC ASSISTANCE: DOCUMENTATION REQUIRED TO SUPPORT ELIGIBLE COSTS

State, local, tribal and territorial (SLTT) government entities and certain private non-profit (PNP) entities are eligible to apply for FEMA Public Assistance to reimburse eligible costs incurred as a result of federally declared disasters. Part of what makes a cost “eligible” is that it is substantiated with good documentation. This information sheet provides a quick reference for the kind of documentation FEMA requires for various categories of costs.

### ELIGIBLE COSTS ARE:

- Directly tied to the performance of eligible work;
- Adequately documented (as explained in more detail below);
- Reduced by all applicable credits, such as insurance proceeds and salvage values;
- Authorized and not prohibited under federal, state, territorial, tribal, or local government laws or regulations;
- Consistent with the Applicant’s internal policies, regulations, and procedures that apply uniformly to both federal awards and other activities of the Applicant; and
- Necessary and reasonable to accomplish the work properly and efficiently.

### FOR MORE INFORMATION, PLEASE CONTACT A MEMBER OF OUR DISASTER RECOVERY AND GOVERNMENT SERVICES GROUP:



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## GENERAL FEMA DOCUMENTATION REQUIREMENTS

<b>Contract Costs</b> (applies to all costs that are incurred under contract or purchase order)	<ul style="list-style-type: none"> <li>• Contracts including required federal terms and conditions and any applicable change orders</li> <li>• Analysis demonstrating cost/price reasonableness</li> <li>• Procurement policy</li> <li>• Procurement documents (e.g., RFP or ITB, selection process, evaluation, or justification for noncompetitive procurement)</li> <li>• Evidence of contractor oversight (e.g., daily or weekly logs, records of performance meetings (required for time and materials contracts))</li> <li>• Invoices</li> </ul>
<b>Labor Costs</b> (employees, contracted or temporary labor, mutual aid, prison labor)	<p>For each individual:</p> <ul style="list-style-type: none"> <li>• Name</li> <li>• Job title and function</li> <li>• Job classification (e.g., full-time exempt, full-time non-exempt, part-time, temporary)</li> <li>• Days and hours worked</li> <li>• Pay rate(s) and fringe benefit rate(s)</li> <li>• Description of work performed</li> <li>• Timesheets, daily logs, activity reports (summary list of all timesheets or representative sample with description of sampling methodology)</li> <li>• Fringe benefit calculations</li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• Justification for any standby time claimed</li> <li>• Labor pay policy for each type of worker (e.g., part-time, full-time, temporary, contract)</li> <li>• Mutual aid agreement, as applicable</li> </ul>
<b>Equipment</b>	<p>For each piece of applicant-owned (force account) equipment:</p> <ul style="list-style-type: none"> <li>• Type of equipment and attachments used, including year/make/model</li> <li>• Size/capacity (e.g., horsepower, wattage)</li> <li>• Locations and days and hours used with usage logs</li> <li>• Operator name</li> <li>• Schedule of rates, including rate components</li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• Description of acquisition of equipment (e.g., previously owned, purchased, rented)</li> <li>• If purchased or rented, rental vs. purchase cost comparison</li> <li>• If purchased, invoices and receipts</li> <li>• If rented, rental agreement, invoices and receipts</li> <li>• Basis for rates used (e.g., FEMA Equipment Rates or applicant's Equipment Rates)</li> <li>• Disposition information (e.g., salvage value, documentation of disposition proceeds)</li> </ul>
<b>Materials and Supplies</b>	<p>For supplies from stock:</p> <ul style="list-style-type: none"> <li>• Historical cost records (e.g., original invoices)</li> <li>• Inventory records</li> <li>• Type and quantities used, with support documentation (e.g., daily logs)</li> </ul> <p>For purchased supplies:</p> <ul style="list-style-type: none"> <li>• Receipts or invoices demonstrating purchase or stock replenishment cost</li> <li>• Justification if purchased materials or supplies were not used</li> </ul>
<b>Travel Costs</b>	<ul style="list-style-type: none"> <li>• Proof of purchase (e.g., invoices, receipts), including names of individuals to which they relate so they can be compared to work activity</li> <li>• Labor policies or contracts demonstrating travel costs are the legal responsibility of the applicant</li> <li>• Description of traveler's role demonstrating his or her participation in the eligible work is necessary</li> </ul>

## GENERAL FEMA DOCUMENTATION REQUIREMENTS, *CONTINUED*

Utility Costs	<ul style="list-style-type: none"><li>Records indicating pre-disaster use vs. disaster-related use</li></ul>
Meals	<p>As applicable:</p> <ul style="list-style-type: none"><li>Labor policy or written agreement requiring provision of meals</li><li>Description of conditions so severe as to require employees to work abnormal, extended work hours without a reasonable amount of time to provide for their own meals</li><li>Evidence that food or water was or is not available for employees to purchase</li><li>Certification that no meals were provided to individuals receiving a per diem, at a restaurant or individually (bulk meals only)</li></ul> <p>Additionally:</p> <ul style="list-style-type: none"><li>Catering contract or purchase order (Note: FEMA only reimburses the cost of meals brought to the work location, such as bulk meals, and does not reimburse group outings or individual meals)</li><li>Names of individuals consuming the meals (will be cross-referenced with daily work logs for verification)</li><li>Description of efforts to ensure meals were provided only to applicant personnel, volunteers or contractors performing disaster-related work (e.g., sign-in sheets, ID verification)</li><li>Description of work performed by individuals receiving meals</li></ul>
Insurance	<ul style="list-style-type: none"><li>Policies, declarations and endorsements</li><li>Claim information</li><li>Coverage decisions</li><li>Settlement information</li><li>Evidence of applicant's reasonable efforts to pursue insurance proceeds</li></ul>
Donations and Volunteer Hours	<ul style="list-style-type: none"><li>Detailed logs of all volunteer hours and donations</li><li>Documentation that shows the donated resource is from a third party</li><li>Description of how the donated resource is necessary and reasonable to accomplish the project</li><li>Documentation that shows the usage of the donated resource in the performance of eligible work and within the project's period of performance</li></ul>
Legal Responsibility	<p>As applicable:</p> <ul style="list-style-type: none"><li>Law delegating jurisdictional powers to applicant</li><li>Statute, order, contract, articles of incorporation, charter or other legal document making applicant legally responsible to conduct activities for general public</li><li>Right-of-Entry to perform work on private property, including agreements to indemnify and hold harmless the federal government</li></ul>
For Electric Utilities: Conductor Replacement	<ul style="list-style-type: none"><li>Visual evidence of disaster-related broken strands, splices, or sleeves</li><li>Visual evidence of spans stretched beyond clearance requirements</li><li>Documentation of leaning poles (e.g., photographs)</li><li>Documentation of broken cross-arms, braces, ties, insulators, guys, pulled anchors, bent pins</li><li>Evidence from a licensed Professional Engineer that conduct is damaged beyond repair</li><li>Evidence of pre-disaster condition (e.g., inspection, maintenance records)</li></ul>

**All costs must be necessary, reasonable and a direct result of the disaster.**

**Documentation should support these requirements including a Cost or Price Analysis, when applicable.**

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