

Public Assistance (PA) Grant Reimbursement Documentation Requirements Checklist

★ is a Best Practice. Not required at grant reimbursement; must have this documentation in your project files. Documentation is required for Closeout and Audits.

NOTES:

- All documents must be legible and permanent.
- Off-site backup of records is a risk management Best Practice.
- Records must be maintained for **three (3) years** from the date of the final certification of completion of your last project associated with the specific disaster.
- Banks may not be required to keep their records for more than **four (4) years**. Check with your bank to determine its retention schedule.
- For any Presidentially declared disaster or grants awarded after December 26, 2014 all Subrecipients (Applicants) must follow the requirements stated in 2 CFR §200 and the cost principles articulated therein.

FOR MORE INFORMATION CHECK THESE SOURCES

44 Code of Federal Regulations (CFR) §13.42(b)(1), §13.42(c) (1) and *Public Assistance Guide – FEMA 322/June 2007*, page 138 and 2 CFR §200.333

GENERAL DOCUMENTATION REQUIREMENTS

<input type="checkbox"/>	GOHSEP/Subrecipient Memorandum of Understanding (MOU) (optional for Katrina/Rita Applicants; required for all others)	2014 State of Louisiana Administrative Plan for Public Assistance (V)(B)(3)(b)
<input type="checkbox"/>	Reimbursement Request Form (RRF) for Public Assistance (PA) Funds required to initiate a request to GOHSEP for payment	2014 State of Louisiana Administrative Plan for Public Assistance (V)(E)(5)
<input type="checkbox"/>	Time extension approval letters (if any)	44 CFR §206.204(d)
<input type="checkbox"/>	Evidence of proper procurement (see Procurement section below)	44 CFR §13.36, 2 CFR §200.317 – .326
★	Proof of payment (cancelled checks – banks may not be required to keep records for more than four [4] years)	44 CFR §13.20(b)(6) and 2 CFR §200.302(b)(3)
★	Insurance statement of loss (if available)	Public Assistance Policy Digest - FEMA 321/January 2008, page 38 and Public Assistance Guide - FEMA 322/June 2007, page 41

WORK PERFORMED BY FORCE ACCOUNT LABOR (FAL) (your employees)

<input type="checkbox"/>	Force Account Labor Record FEMA form 90-123 or equivalent (FEMA form preferred)	44 CFR §206.221(b) and §206.228(a)(2) FEMA form 90 – 123, October 2012
<input type="checkbox"/>	Fringe benefit breakdown (Applicant's Benefits Calculation Worksheet FEMA form 90-128) (FEMA form preferred)	Public Assistance Guide – FEMA 322/June 2007, pages 45-47
<input type="checkbox"/>	Pre-existing overtime policy	Public Assistance Guide – FEMA 322/June 2007, pages 44-45 and Recovery Policy (RP) 9525.7, VII(c)
<input type="checkbox"/>	Timesheets that log employee time on eligible Direct Administrative Cost (DAC) tasks by Project Worksheet (PW)	Disaster Assistance Policy (DAP) 9525.9
★	Timekeeping documentation (for all work other than DAC) that supports the Force Account Labor Record form	44 CFR §13.20(b)(6), 2 CFR §200.302(b)(3)

★	Payroll records and/or check register	44 CFR §13.20(b)(6), 2 CFR §200.302(b)(3)
WORK PERFORMED USING FORCE ACCOUNT EQUIPMENT (FAE) (your equipment)		
<input type="checkbox"/>	Force Account Equipment Record FEMA form 90-127 or equivalent (FEMA form preferred)	FEMA form 90-127, October 2012 and 44 CFR §13.32
<input type="checkbox"/>	Proof of equipment usage	44 CFR §13.20(b)(6) and Public Assistance Guide – FEMA 322/June 2007, page 48 and 2 CFR §200.302(b)(3)
★	Proof of equipment ownership	44 CFR §13.20(b)(6), §13.32, 2 CFR §200.302(b)(3)
WORK PERFORMED USING FORCE ACCOUNT MATERIALS (materials in your inventory) OR PURCHASED FOR THE DISASTER		
<input type="checkbox"/>	Force Account Materials Summary Record FEMA form 90-124 or equivalent (FEMA form preferred)	FEMA form 90-124, October 2012
<input type="checkbox"/>	Invoices/receipts for restocking inventory and evidence of proper procurement	44 CFR §13.20(b)(6), §13.36, 2 CFR §200.320(b)(3) and §200.317 – .326
<input type="checkbox"/>	Sign-in sheets for meals	44 CFR §13.20(b)(6) and 2 CFR §200.302(b)(3)
<input type="checkbox"/>	Materials and supplies inventory record	Public Assistance Guide – FEMA 322/June 2007, page 48
RENTED EQUIPMENT		
<input type="checkbox"/>	Rented Equipment Record FEMA form 90-125 or equivalent (FEMA form preferred)	Public Assistance Policy Digest – FEMA 321/January 2008, page 49 FEMA form 90–125, October 2012
<input type="checkbox"/>	Rental agreement, invoices/receipts and evidence of proper procurement (see Procurement section below)	44 CFR §13.20(b)(6), 2 CFR §200.302(b)(3) and §200.317 – .326
WORK PERFORMED BY CONTRACTORS		
<input type="checkbox"/>	Contract Summary Record FEMA form 90-126 or equivalent (FEMA form preferred)	FEMA form 90–126, October 2012
<input type="checkbox"/>	Invoices, certified pay applications/receipts and evidence of proper procurement (if available)	44 CFR §13.20(b)(6), §13.36 and 2 CFR §200.302(b)(3)
<input type="checkbox"/>	Executed contract with all applicable amendments and change orders	44 CFR §13.30 and 2 CFR §200.302
<input type="checkbox"/>	Contractor time sheets (for DAC reimbursement) that log employee time by eligible DAC tasks by PW	DAP 9525.9
★	Contractor and subcontractor timesheets and materials invoices for time and material contracts and Mutual Aid Agreements (MAAs)/MOUs	44 CFR §13.20(b)(6) FEMA 322, 50-51, 53 and 2 CFR §200.302(b)(3)
★	Load tickets and truck certifications (required for debris contracts)	44 CFR §13.20(b)(6) and Debris Management Guide – FEMA 325/ July 2007, page 109 and 2 CFR §200.302(b)(3)

