FOR MORE INFORMATION

## **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.

	I ES: documents must be legible and permanent.	CHECK THESE SOURCES
<ul> <li>Off-site backup of records is a risk management Best Practice.</li> <li>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.</li> <li>Banks may not be required to keep their records for more than four (4) years. Check with your bank to determine its retention schedule.</li> <li>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.</li> </ul>		44 Code of Federal Regulations (CFR) §13.42(b)(1), §13.42(c) (1) and <i>Public Assistance Guide</i> – FEMA 322/June 2007, page 138 and 2 CFR §200.333
	GENERAL DOCUMENTATION REQUIREMENTS	
		2014 State of Louisiana
	GOHSEP/Subrecipient Memorandum of Understanding (MOU) (optional for Katrina/Rita Applicants; required for all others)	Administrative Plan for Public Assistance (V)(B)(3)(b)
	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)
	Time extension approval letters (if any)	44 CFR §206.204(d)
	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
WOF	RK PERFORMED BY FORCE ACCOUNT LABOR (FAL) (your employees)	44 CFR §206.221(b) and §206.228(a)(2)
	Force Account Labor Record FEMA form 90-123 or equivalent (FEMA form preferred)	FEMA form 90 – 123, October 2012
	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
	Pre-existing overtime policy	Public Assistance Guide – FEMA 322/June 2007, pages 44-45 and Recovery Policy (RP) 9525.7, VII(c)
	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)



**NOTES:** 



*	Payroll records and/or check register	44 CFR §13.20(b)(6), 2 CFR §200.302(b)(3)
NOF	RK PERFORMED USING FORCE ACCOUNT EQUIPMENT (FAE) (your equipment)	44 CFR §206.228(a)(1)
	Force Account Equipment Record FEMA form 90-127 or equivalent (FEMA form preferred)	FEMA form 90-127, October 2012 and 44 CFR §13.32
	Proof of equipment usage	44 CFR §13.20(b)(6) and Public Assistance Guide – FEN 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)
	RK PERFORMED USING FORCE ACCOUNT MATERIALS (materials in your inventory) OR RCHASED FOR THE DISASTER	Public Assistance Guide – FEN 322/June 2007, page 48
	Force Account Materials Summary Record FEMA form 90-124 or equivalent (FEMA form preferred)	FEMA form 90-124, October 2012
	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
	Sign-in sheets for meals	44 CFR §13.20(b)(6) and 2 CFR §200.302(b)(3)
	Materials and supplies inventory record	Public Assistance Guide – FEM 322/June 2007, page 48
REI	NTED EQUIPMENT	Public Assistance Policy Diges - FEMA 321/January 2008, page 49
	Rented Equipment Record FEMA form 90-125 or equivalent (FEMA form preferred)	FEMA form 90–125, October 2012
	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
WOF	RK PERFORMED BY CONTRACTORS	
	Contract Summary Record FEMA form 90-126 or equivalent (FEMA form preferred)	FEMA form 90–126, October 2012
	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)
	Executed contract with all applicable amendments and change orders	44 CFR §13.30 and 2 CFR §200.302
	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 Debri Management Guide – FEMA 32: July 2007, page 109 and 2 CFR §200.302(b)(3)

PROCUREMENT REQUIREMENTS - Evidence of proper procurement  44 CFR §13.36 and 2 CFR §200.317326					
	Competitive process (Quote/Request for Proposal [RFP]/Request for Qualifications [RFQ])	44 CFR §13.36(d)(2), §13.36(d)(3), 2 CFR §200.319			
	Advertisement (publicize)	44 CFR §13.36(d)(3)(i), 2 CFR §200.320(c)(2)(i) and §200.320(d)(1)			
	Elavation and selection process for RFP/RFQ	44 CFR §13.36(d)(3)(i), Recovery Policy (RP) 9580.212 and 2 CFR §200.320(d)(1)			
	Cost analysis (when required)	44 CFR §13.36(f)(1) and 2 CFR §200.323(a)			
	State Contract (when used, include unit price and other relevant detail) *See Grant Reimbursement	GOHSEP requirement			
Local governments and quasi-governmental agencies – such as port authorities, levee boards, etc. – must follow 44 CFR §13.36 and the cost principles articulated in 2 CFR §225.					
<ul> <li>Private nonprofits (PNPs) are required to follow:</li> <li>44 CFR §13.36 in addition to the <i>Uniform Administrative Requirements</i> for grants and Agreements as per 2 CFR §215.</li> <li>Cost principles articulated in 2 CFR §230.</li> <li>Educational institutions are required to follow 44 CFR §13.36 and 2 CFR §220.</li> <li>All Subrecipients (Applicants) must follow 2 CFR §200.31342 and the cost principles articulated in 2 CFR §200.400475 for any Presidentially declared disaster after December 26, 2014.</li> </ul>					

## **Notes**